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INDEPENDENT AUDITOR'S REPORT ON THE AUDIT

To the Shareholders and the Supervisory Board of Grupa Pracuj S.A.

Audit report on the annual consolidated financial statements

Opinion

We have audited the annual consolidated financial statements of Grupa Pracuj S.A. Capital Group (the 'Group'), for which a parent company is Grupa Pracuj S.A. located in Warsaw at Prosta St. no 68 (the 'Company' or 'Parent Company'), which comprise the consolidated statement of financial position as at 31 December 2024, the consolidated statement of comprehensive income, the consolidated statement of cash flows and the consolidated statement of changes in equity for the period from 1 January 2024 to 31 December 2024, as well as general information and explanatory notes, including accounting rules (policy) policies (the 'consolidated financial statements').

In our opinion, the consolidated financial statements:

- give a true and fair view of the consolidated financial position of the Group as at 31 December 2024 and its consolidated financial performance and its consolidated cash flows for the period from 1 January 2024 to 31 December 2024 in accordance with required applicable rules of International Financial Reporting Standards approved by the European Union and the adopted accounting policies,
- comply in respect of the form and content with laws applicable to the Group and the Parent Company's Statute.

The opinion is consistent with the additional report to the Audit Committee issued on 25 March 2025.

Basis for opinion

We conducted our audit in accordance with the National Standards on Auditing in the version of International Auditing Standards ('NAS') and pursuant to 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 statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (the 'Regulation 537/2014'). Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of financial statements' section of our report.

We are independent of the Group in accordance with the International Ethics Standards Board for Accountants' ('IESBA') International Code of Ethics for Professional Accountants (including International Independence Standards) ('IESBA Code'), adopted by the National Council of Statutory Auditors and other ethical responsibilities in accordance with required applicable rules of the audit of financial statements in Poland. We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. While conducting the audit, the key certified auditor and the audit firm remained independent of the Group in accordance with the independence requirements set out in the Act on Statutory Auditors and the EU Regulation 537/2014.

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

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. They include the most significant assessed risks of material misstatement, including the assessed risks of material misstatement due to fraud. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we have summarized our reaction to these risks and in cases where we deemed it necessary, we presented the most important observations related to these types of risks. We do not provide a separate opinion on these matters.

Key audit matter	How our audit responded to this matter
Goodwill impairment	
The goodwill recognized in the Group's balance sheet as at 31 December 2024, amounts to PLN 441,3 million, out of which PLN 438,4 million relates to the Germany segment as a result of the acquisition of the Softgarden Group in June 2022. Goodwill is the most significant item in the Group's balance sheet, constituting around 42,3% of the total assets. Under requirements of International Accounting Standard 36 *'Impairment of assets'* ('IAS 36'), the Management Board of the Parent Company is required to conduct an impairment test at least once a year, for a cash generating unit or group of units, identified at a level no higher than the operating segment to which goodwill is allocated. The Group has conducted impairment tests for the goodwill related to the Germany segment and HRlink Sp. z o.o., which was acquired by the Group in January 2024. For the purpose of impairment tests the Parent Company's Management used certain judgements and assumptions in determining the recoverable amount such as: • identification of cash generating units and allocation of goodwill to these cash generating units ('CGU'); • continuance of current and expected market and economics conditions; • expected revenue and costs levels; • planned CAPEX; • discount rate; • terminal growth rate used for estimating the cash flows beyond the period of financial plans.	Our audit procedures in relation to the described key audit matter, included among others: • understanding and assessment of the accounting policies and procedures applied (including internal control environment) in the area of assessment of impairment indicators, identification of the events indicating the impairment as well as impairment tests; • understanding and assessment of the judgements and estimates used by the Company's Management in relation to grouping the assets within CGUs and goodwill allocation; • assessment, with involvement of the valuation specialists, of assumptions and estimates made by the Company's Management and used for the purposes of defining the recoverable amount, including: - applied future key macroeconomic assumptions (including: discount rate, forecasted growth rate) by benchmarking to market data and observable external data, - assumptions applied to determine the cash flows; - assumptions applied for establishing terminal values i.e. cash flows and interest rate after the forecast period; • verification of mathematical accuracy of the model to determine the residual value;

Due to significance of goodwill in the Group's balance sheet and the assumptions used in estimating cash flow projections applied in the models for determining the value in use of cash generating units, we have considered the goodwill impairment test to be a key audit matter. In Note 6.4 of the consolidated financial statement, the Company presented detailed accounting policies for goodwill impairment testing, including the significant estimates made and judgements related thereto, as well as the main assumptions used to determine value in use and a sensitivity analysis of the DCF model to changes in key parameters.	• analysis and inquiries of the financial personnel and Company's Management about historical accuracy of assumptions made, including validity and applicability of these key assumptions; • analysis of information from external sources such as industry press in reference to potential risks related to realization of the assumptions made by the Company's Management; • reconciliation of the source data being the basis for the impairment test models and assessment of impairment indicators based on forecasts and budgets; • assessing the sensitivity analysis of the models prepared by the Company's Management to changes in significant assumptions. We also assessed the adequacy of the disclosures made in the consolidated financial statements describing the impairment test and sensitivity analysis.
Valuation of investments in equity instruments and related settlements	
As at 31 December 2024, the Group discloses: • investments accounted for using the equity method in the amount of PLN 43,7 million, • shares in other unquoted entities amounting to PLN 58,9 million measured at fair value through profit or loss and disclosed under non-current other financial assets, • dividends' receivable in the amount of PLN 10,8 million disclosed under current other financial assets, representing in total 10,9% of the Group's total assets. The loss on fair value measurement of unquoted entities recognised in the consolidated statement of comprehensive income for 2024 amounted to PLN 45,7 million while the Group's share in profits of investments accounted for using the equity method amounted to PLN 14,6 million, the reversal of impairment losses on investments accounted for using the equity method amounted to PLN 8,4 million and the remeasurement of dividends receivable amounted to PLN 1,0 million.	Our audit procedures included, inter alia: • analysis of the initial recognition of investments in equity instruments, • assessment of the analysis conducted by the Management Board of the Parent Company regarding the existence of impairment indicators for individual investments measured using the equity method; • assessment of forecasted revenue and expenses as well as other assumptions in the impairment tests of investments accounted for using the equity method and the valuation of the put option liability to non-controlling shareholders of Robota International TOV arising from the value of the consolidated investment by analysing the budgeted results of these entities, taking into account historical data; • an analysis, with the support of valuation specialists, of input data, as well as the models and multipliers used by the Group to value its investments in unquoted entities, including, inter alia, by reference to offers received by the Parent Company

In addition, the Group recognizes a put option liability in the amount of PLN 19,9 million towards non-controlling shareholders of fully consolidated subsidiary Robota International TOV. The results of the impairment tests of investments accounted for using the equity method, conducted in connection with the ongoing armed conflict on the territory of Ukraine, as well as valuation at fair value of the put option liability depend to a large extent on key estimates made by the Parent Company's Management regarding, inter alia, such matters as market assumptions regarding expected labour market trends, assumed market share, projected revenues and costs, marginal growth rates and the level of the weighted average cost of capital. These estimates and judgements relate to future events and, therefore, are subject to significant risk of change due to changing market conditions. The value of investments in other unquoted entities that are measured at fair value through profit and loss have been classified to level 3 of the fair value measurement hierarchy, which means that the inputs to the measurement of these assets are not based on observable market data. Due to the materiality of these items in the consolidated financial statements and the existing uncertainties regarding the realization of significant assumptions of the valuation of these investments in the future, as well as the lack of observable market data for instruments measured at fair value, we considered the analysis of valuation of the Parent Company's investments in equity instruments as a key audit matter. The Group has set out in notes 5.1, 5.2, 5.3 and 6.5 to the consolidated financial statements the detailed accounting policies for the valuation of the investments and the put option liability to non-controlling shareholders of Robota International TOV arising from the value of the consolidated investment, including significant estimates and judgements.	or market benchmarks used in valuations of comparable entities, as well as an analysis of the valuation of shares prepared by external experts engaged for this purpose by the Management Board of the Parent Company; • evaluation, with the support of valuation specialists, of the weighted average cost of capital and discount rates used in valuation models by analysing key input data in the calculation of the weighted average cost of capital taking into account available market data for investments accounted for using the equity method; • assessing the correct application of the equity method to the entities accounted for using that method; • assessing the impairment testing model of investments accounted for using the equity method for its compliance with IAS 36; • checking the mathematical correctness of the models used by the Group for impairment testing and valuation of investments in entities, associates and others in which it holds an interest, as well as the valuation of the put option liability towards non-controlling shareholders of Robota International TOV; • checking the consistency of the assumptions used in the valuation models against the assumptions used by the Group for other estimates; • obtaining detailed representations from the Parent Company's Management Board as to the completeness and correctness of the input data provided to us, as well as significant assumptions for the purpose of determining the acquisition cost of investments, preparing impairment tests and fair value measurements. Furthermore, we assessed the adequacy of the disclosures made in the consolidated financial statements regarding the initial recognition of investments, impairment losses recognized or reversed, and in respect of impairment testing of investment in associates, as well as disclosures on the fair

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	value measurement of investments held in other unquoted entities and in respect of the put option liability to non-controlling shareholders of Robota International TOV.
Recognition of revenue from contracts with customers	
In the consolidated financial statements, the Group presents revenue from contracts with customers in the amount of PLN 770,0 million, including revenue recognized over time in the amount of PLN 521, 9 million, which accounts for 67,8 % of total revenue from contracts with customers. In accordance with provisions of International Financial Reporting Standard 15 *Revenue from contracts with customers* ("IFRS 15"), the Group recognizes revenue from contracts with customers in the amount of remuneration that the Group expects for the delivery of promised goods or the performance of services. In case of certain products and services, the Group transfers control over goods or service over time, hence revenue is also recognized over time. The main part of the Group's revenue relating to job announcements and publication of the employer's profile is recognized over the period of publication that is determined based on contracts with customers that are generally concluded for a period of approximately 1 year or less. Revenue from contracts with customers at a specific point in time are recognised for additional products supporting the sale of job announcements, branding products (except for revenue from the publication of employers' profiles, which is recognised over the period of publication) and multiposting. As part of the procedures for closing the reporting period, the Management of the Group's companies carries out a revenue verification procedure at the closing of periods for both revenue recognised over time and revenue recognised at a specific point in time. Application of the appropriate model of revenue recognition and correct allocation of revenues to a given reporting period was subject of our analysis due to the significance of revenues from contracts with customers in the financial statements. We considered this issue as a key audit matter.	Our audit procedures included, inter alia: • analysis of the accounting policies applied by the Group in the area of recognition and presentation of revenues from contracts with customers in accordance with IFRS 15; • understanding, documenting the process flow and assessing the internal control environment in the area of revenue recognition and identifying when it is appropriate to recognize the transfer of control over services to the customer; • obtaining representation from the Parent Company's Management Board as to completeness and correctness of the data provided to us and significant assumptions. For the selected transaction sample, we performed the following procedures: • analysis of contractual provisions and orders, including the scope and type of services provided and the duration of the service, in particular in the context of meeting the conditions for the existence of the contract, identification of performance obligations and the method of transferring control over them to customers, as well as determining the transaction price; • performing tests of details covering a sample of transactions from the audited period and the execution of transactions from the previous period; • assessment of revenue recognition correctness in the relevant reporting period in line with the moment resulting from the conditions for transferring control over services to a given contractor; • assessment of the correctness of the Group's revenue recognition as agent or principal;

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In Note 2.2 to the consolidated financial statements, the Group presented detailed accounting principles for revenue with customers, including significant estimates and judgements in this regard and disclosed detailed information on revenue from contracts with customers required by IFRS 15.	• performing an analytical procedures and analyzes of journal entries reports and assessment of the correctness of revenue recognition in particular periods. As part of the audit, we also assessed the scope and adequacy of the disclosures made in the financial statements regarding revenues from contracts with customers.

Responsibilities of the Company's Management and members of the Supervisory Board for the consolidated financial statements

The Parent Company's Management Board is responsible for the preparation the consolidated financial statements that give a true and fair view of the consolidated financial position and the consolidated financial performance in accordance with applicable International Financial Reporting Standards adopted by the European Union, the applied accounting policies, other applicable laws, as well as the Parent Company's Statute, and is also responsible for such internal control as the Parent Company's Management Board determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Parent Company's Management Board is responsible for assessing the Group's (the parent company and significant components) ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Parent Company's Management Board either intends to liquidate the Group (the parent company or significant components) or to cease operations, or has no realistic alternative but to do so.

The Parent Company's Management and the members of the Company's Supervisory Board are required to ensure that the consolidated financial statements meet the requirements of the Accounting Act dated 29 September 1994 (the 'Accounting Act'). The members of the Company's Supervisory Board are responsible for overseeing the Parent Company's financial reporting process.

Auditor's responsibility for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement due to fraud or error, and to issue an independent auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with NAS will always detect material misstatement when it exists. Misstatements may arise as a result of fraud or error and are considered material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of the users taken on the basis of these consolidated financial statements.

The concept of materiality is applied by the auditor both in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements, if any, on the consolidated financial statements and in forming the opinion in the auditor's report. Hence all auditor's opinions and statements contained in the auditor's report are made with the contemplation of the qualitative and quantitative materiality levels established in accordance with auditing standards and auditor's professional judgement.

The scope of the audit does not include assurance on the future profitability of the Group nor efficiency or effectiveness of conducting business matters now and in the future by the Parent Company's Management Board.

As part of an audit in accordance with NAS, we exercise professional judgement and maintain professional skepticism and we also:

- identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 override of internal control,
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control,
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Group's Management,
- conclude on the appropriateness of the Company's Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our independent auditor's report, however, future events or conditions may cause the Group to cease to continue as going concern,
- evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation,
- we obtain sufficient appropriate audit evidence regarding the financial information of entities and business activities within the Group for the purpose of expressing an opinion on the consolidated financial statements. We are solely responsible for the direction, supervision and performance of the audit of the Group and we remain solely responsible for our audit opinion.

We communicate with the Audit Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We provide the Audit Committee with a statement that we have complied with relevant ethical requirements regarding independence, and communicate to them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated to the Audit Committee, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other information, including the Directors' Report

The Other information comprises the management report of the Group for the period from 1 January 2024 to 31 December 2024 („Directors' Report") together with the statement on corporate governance and the sustainability report, which are separate sections of the Directors' Report that are presented in dedicated sections therein as well as other documents comprising the consolidated annual financial report for the financial year ended 31 December 2024 ('Consolidated Annual Report') excluding the consolidated financial statements and the independent auditor's report on the audit ('Other Information').

Responsibilities of the Company's Management and members of the Supervisory Board

The Parent Company's Management is responsible for the preparation of the Other Information in accordance with the law.

The Parent Company's Management and members of the Parent Company's Supervisory Board are required to ensure that the Directors' Report with separate elements meets the requirements of the Accounting Act.

Auditor's responsibilities

Our opinion on the consolidated financial statements does not include the Other Information. In connection with our audit of the consolidated financial statements, our responsibility is to read the Other Information and, in doing so, consider whether it is materially inconsistent with the consolidated financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement in the Other Information, we are required to report that fact in our independent auditor's report. Our responsibility in accordance with the Act on Statutory Auditors is also to issue an opinion on whether the Directors' Report was prepared in accordance with relevant laws excluding the requirements on sustainability reporting and that it is consistent with the information contained in the consolidated financial statements.

In addition, we are required to issue an opinion on whether the Parent Company has included the required information in the corporate governance statement.

Opinion on the Directors' Report

Based on the work performed during our audit, in our opinion, the Directors' Report:

- has been prepared in accordance with the article 49 of the Accounting Act and paragraph 71 of the Decree of the Minister of Finance dated 29 March 2018 on current and periodic information published by issuers of securities and conditions for recognition as equivalent the information required by laws of non-EU member states (the 'Decree on current and periodic information'),
- is consistent with the information contained in the consolidated financial statements.

Statement on Other information

Based on our knowledge of the Group and its environment obtained during our audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report with respect to the remaining Other information.

Opinion on the corporate governance statement

In our opinion, in the representation on application of corporate governance, the Group has included information stipulated in paragraph 70, section 6, point 5 of the Decree on current and periodic information.

Moreover, in our opinion, the information stipulated in paragraph 70, section 6, point 5 letter c-f, h and i of the Decree included in the corporate governance is in accordance with applicable laws and information included in the consolidated financial statements.

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Report on other legal and regulatory requirements

Opinion on the compliance of marking up of the consolidated financial statements prepared in the single electronic reporting format with the requirements of the regulation on technical standards on the specification of a single electronic reporting format

As part of our audit of the consolidated financial statements we were engaged to perform a reasonable assurance engagement to express an opinion on whether the consolidated financial statements of the Group as at and for the year ended 31 December 2024, prepared in the single electronic reporting format, included in the file named „259400BSBFEIIIDAAL82-2024-12-31-0-pl.zip" ('consolidated financial statements in ESEF format'), was marked up in accordance with the requirements stipulated in the Commission Delegated Regulation (EU) of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (the 'ESEF Regulations').

Identification of the applicable criteria and description of the subject matter

The consolidated financial statements in ESEF format were prepared by the Company's Management in order to meet the tagging requirements and technical requirements of a single electronic reporting format which are specified in the ESEF Regulations.

The subject matter of our assurance engagement is the compliance of marking up of consolidated financial statements in ESEF format with the requirements of the ESEF Regulations, while the requirements specified in these regulations represent, in our opinion, applicable criteria for us to express an opinion.

Responsibilities of the Company's Management and members of the Supervisory Board

The Company's Management is responsible for the preparation of the consolidated financial statements in ESEF format in accordance with the tagging requirements and technical requirements of a single electronic reporting format which are specified in the ESEF Regulations. Such responsibility includes the selection and application of appropriate XBRL tags using the taxonomy specified in these regulations.

The responsibility of Management also includes the design, implementation and maintenance of such internal control as Management determines is necessary to enable the preparation of the consolidated financial statements in ESEF format that are free from any material incompliances with the ESEF Regulations.

The members of the Company's Supervisory Board are responsible for overseeing the Company's financial reporting process, which include also the preparation of financial statements in the format required by applicable regulations.

Auditor's responsibilities

Our objective is to express an opinion, based on the performed reasonable assurance engagement, that the consolidated financial statements in ESEF format have been tagged in accordance with ESEF Regulations.

We have performed our assurance engagement in accordance with the National Standard on Assurance Engagements Other than Audit and Review 3001 PL on audit of financial statement prepared in the single electronic reporting format ('NSAE 3001PL') and when applicable in accordance with National Standard on Assurance Engagements Other than Audit and Review 3000 (R) in the form of the International Standard on Assurance Engagements 3000 (revised) – 'Assurance Engagements Other than Audits or Reviews of Historical Financial Information' ('NSAE 3000 (R)').

The standard requires us to design and perform procedures to obtain reasonable assurance that the consolidated financial statements in ESEF format have been prepared in accordance with the applicable criteria.

Reasonable assurance is a high level of assurance, but it is not a guarantee that the assurance engagement conducted in accordance with NSAE 3001PL and, when appropriate, in accordance with NSAE 3000 (R), will always detect material misstatement when it exists.

The selection of procedures depends on the auditor's professional judgement, including the auditor's assessment of risks of material misstatements, whether due to fraud or error. When performing risk assessment the auditor takes account of internal controls related to preparation of the consolidated financial statements in ESEF format, to design procedures responsive to those risks in order to obtain evidence that is sufficient and appropriate. The assessment of internal control was not performed for the purpose of expressing an opinion on its operational effectiveness.

Summary of work performed

Procedures that were designed and performed by us included among others:

- obtaining an understanding of the process of preparation of the consolidated financial statements in ESEF format, including the process of selection and application of XBRL markups and maintaining compliance with the ESEF Regulations;
- reconciling the tagged information in consolidated financial statements in ESEF format to the audited consolidated financial statements;
- assessment of the compliance with the technical standards on the specification of a single electronic reporting format with the use of specialistic IT tools and IT expert;
- assessment of the completeness of tagging of information in the consolidated financial statements in ESEF format with XBRL tags with the use of specialistic IT tools;
- assessment whether XBRL tags from the taxonomy specified by the ESEF Regulations have been applied appropriately and whether extension taxonomy elements have been used when there are no appropriate elements in the core taxonomy specified in the ESEF Regulations;
- evaluating of the anchoring of the extension taxonomy elements to the core taxonomy elements specified by the ESEF Regulations.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the compliance of marking up with ESEF Regulations.

Ethical requirements, including independence

While performing the assurance engagement, the key statutory auditor and the audit firm have complied with the independence and other ethical requirements as specified by the IESBA Code. The IESBA Code is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. We have also complied with other independence and ethical requirements applicable to this assurance engagement in Poland.

Quality control requirements

The audit firm applies National Standard of Quality Control 1 in the wording of International Standard on Quality Management (PL) 1 - 'Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements', which requires that we 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.

Opinion on compliance with the ESEF Regulations

Our opinion has been formed on the basis of the matters outlined in this report and therefore should be read in conjunction with these matters.

In our opinion, the consolidated financial statements in ESEF format have been marked up, in all material respects, in accordance with the requirements of the ESEF Regulations.

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Statement on the provision of non-audit services

To the best of our knowledge and belief, we represent that services, which we have provided to the Group, are compliant with the laws and regulations applicable in Poland, and that non-audit services, which are prohibited under article 5 item 1 of Regulation 537/2014 and article 136 of the Act on Statutory Auditors, were not provided. The non-audit services, which we have provided to the Group in the audited period, have been disclosed in the Directors' Report.

Appointment of the audit firm

We were appointed for the audit of the Group's consolidated financial statements for the first time based on the resolution of the Shareholders' Meeting of the Parent Company dated 22 October 2021 and based on the resolution of the Supervisory Board of the Parent Company dated 7 April 2022 as well as reappointed based on the resolution of the Supervisory Board of the Parent Company dated 15 May 2024 in relation to the consolidated financial statements of the Group for the year ended 31 December 2024. The consolidated financial statements of the Group have been audited by us uninterruptedly starting from the financial year ended on 31 December 2021, i.e. for the past four consecutive years.

Key Certified Auditor

*[signed with the certified electronic signature
on 26 March 2025 on the original version in Polish]*

Marcin Zieliński

certified auditor
no in the register: 10402

on behalf of:

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

Rondo ONZ 1, 00-124 Warsaw
no on the audit firms list: 130

Warsaw, 26 March 2025