

**INDEPENDENT AUDITOR'S REPORT
ON REASONABLE ASSURANCE ENGAGEMENT
TO ASSESS REMUNERATION REPORT**

For the Shareholders of Grupa Pracuj S.A.

We have been engaged to assess the Remuneration Report on the members of the Management Board and the Supervisory Board of Grupa Pracuj S.A. (the 'Remuneration Report'), whose registered office is at ul. Prosta 68, Warsaw (the 'Company'), for the financial year 2024, for completeness—that is, to determine whether it contains all disclosures required under Articles 90g(1)–(5) and 8 of the Act of 29 July 2005 on Public Offering, the Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies (Journal of Laws 2024, item 620) (the 'Public Offering Act').

Applicable criteria and scope of the engagement

The Remuneration Report was prepared by the Supervisory Board of the Company to comply with Article 90g(1) of the Public Offering Act. The requirements applicable to the Remuneration Report are set out in the Public Offering Act.

The requirements described in the preceding sentence form the basis for the preparation of the Remuneration Report and, in our opinion, constitute appropriate criteria for us to express a reasonable assurance conclusion.

Pursuant to Article 90g(10) of the Public Offering Act, the Remuneration Report must be assessed by a statutory auditor to determine whether it contains the information required under Articles 90g(1)–(5) and 90g(8) of the Public Offering Act. This report is provided to fulfil this requirement.

We understand the statutory auditor's assessment referred to in the preceding sentence and providing the basis for us to form a reasonable assurance conclusion as the assessment whether the scope of information presented in the Remuneration Report is, in all material respects, complete and the information is disclosed with such level of detail as required by the Public Offering Act.

Responsibility of the Supervisory Board

In accordance with the Public Offering Act, the members of the Company's Supervisory Board are responsible for preparing the Remuneration Report in compliance with applicable law and, in particular, for ensuring its completeness and the accuracy of the information it contains.

The Supervisory Board is also responsible for designing, implementing and maintaining an effective system of internal control to ensure that the Remuneration Report is free from material misstatement, whether due to fraud or error.

Responsibility of the auditor

Our objective was to assess whether the Remuneration Report is complete, when measured against the applicable criteria set out in the section ‘Applicable criteria and scope of the engagement’, and, on the basis of the evidence obtained, to express an independent reasonable assurance conclusion.

We have performed our engagement in accordance with National Standard on Assurance Engagements Other than Audits and Reviews 3000 (Z) compliant with International Standard on Assurance Engagements 3000 (Revised) – *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, adopted by Resolution 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019, as amended (‘NSAE 3000 (Z)’).

The Standard requires us to plan and perform appropriate assurance procedures to obtain reasonable assurance as to whether the Remuneration Report has been prepared, in all material respects, in accordance with the applicable criteria.

Reasonable assurance provides a high, but not absolute, level of assurance and therefore does not guarantee that an engagement performed in accordance with NSAE 3000(Z) will detect every material misstatement.

The selection of procedures depends on the auditor’s professional judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. In making this risk assessment, the auditor considers the internal controls relevant to the preparation of the Remuneration Report so as to design assurance procedures that are appropriate in the circumstances and to obtain sufficient appropriate evidence. We did not assess the internal control system for the purpose of expressing a conclusion on its effectiveness.

Summary of procedures performed and their limitations

The procedures we planned and performed included, in particular:

- reviewing the Remuneration Report and comparing its disclosures with the applicable requirements;
- reviewing the resolutions of the Company’s General Meeting on the remuneration policy for the Management Board and the Supervisory Board, together with the Supervisory Board resolutions implementing that policy;
- establishing, by reference to corporate records, the list of individuals whose details must be disclosed in the Remuneration Report and, through enquiries of the report preparers and—where we considered it appropriate—of the individuals concerned, confirming that all information required by the applicable criteria has been disclosed.

Our procedures were designed solely to obtain evidence as to whether the information presented by the Supervisory Board in the Remuneration Report is, in all material respects, complete in accordance with the applicable requirements. The purpose of our work was not to assess whether the information contained in the Remuneration Report was sufficient in view of the purpose of its preparation, or to assess the correctness and reliability of such information, in particular the amounts disclosed therein, including historical estimates, figures, dates, breakdowns, allocation methods or compliance with the remuneration policy adopted by the General Meeting.

The Remuneration Report has not been audited within the meaning of the National Standards on Auditing. In the course of our assurance procedures, we did not audit or review the information used to prepare the Remuneration Report and therefore we do not accept any responsibility for issuing or updating any reports or opinions on the Company’s historical financial information.

This document is a translation from the original Polish version. In case of any discrepancies between the Polish and English versions, the Polish version shall prevail.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion expressed below.

Ethical requirements, including independence

In conducting this attestation engagement, we observed the independence and other ethical requirements set forth in the International Code of Ethics for Professional Accountants (including the International Independence Standards) (the “IESBA Code”), as adopted by the Polish National Council of Statutory Auditors. The IESBA Code is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct. We also complied with other independence and ethical requirements applicable to this assurance service in Poland.

Quality control requirements

The audit firm applies the provisions of National Quality Control Standard 1 compliant with International Quality Management Standard (PL) 1 – *Quality Management for Firms That Perform Audits or Reviews of Financial Statements or Other Assurance Engagements or Related Services*, adopted by Resolution 38/1/2022 of the Polish Agency for Audit Oversight of 15 November 2022 (“NQCS”).

In accordance with the NQCS, the audit firm maintains a comprehensive system of quality control, evidenced by documented policies and procedures designed to ensure compliance with ethical requirements, professional standards, and applicable legal and regulatory obligations.

Conclusion

The auditor’s conclusion is formed on the basis of the matters described above and should therefore be read with due account taken of those matters.

In our opinion, the Remuneration Report includes, in all material respects, the information required by Article 90g(1)–(5) and (8) of the Polish Public Offering Act.

Other considerations

The Remuneration Report was signed by the Chairman of the Supervisory Board, acting under authority granted pursuant to Supervisory Board Resolution No. 9 dated 26 March 2025. All members of the Supervisory Board voted unanimously to adopt this Remuneration Report.

Intended use of this Report

This report has been prepared by Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k. for the General Meeting and the Supervisory Board of the Company and is intended solely for the purpose set forth in the section *Applicable criteria and scope of the engagement*, and should not be relied upon for any other purpose.

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k. hereby disclaims all liability, whether contractual or tortious (including negligence), to any third party in connection with this report. The foregoing does not limit our liability in any circumstance where such limitation is prohibited by law.

Warsaw, 16 May 2025

Key audit partner

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acting on behalf of:
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