

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

For the Shareholders of Grupa Pracuj S.A.

We have been engaged to assess the Report on the Remuneration of Members of the Management Board and Supervisory Board of Grupa Pracuj S.A. with its registered office at ul. Prosta 68 in Warsaw (the "Company") for 2023 (the "Remuneration Report") in terms of its completeness, i.e. to assess whether it contains all the information required to be disclosed under Art. 90g.1–5 and Art. 90g.8 of the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies of 29 July 2005 (Dz.U. of 2024, item 620) (the "Public Offering Act").

### *Identification of the criteria and description of the engagement*

The Remuneration Report was prepared by the Supervisory Board of the Company to fulfil the requirements of Art. 90g.1 of the Public Offering Act. The applicable requirements for the Remuneration Report are set out in the Public Offering Act.

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

Pursuant to Art. 90g.10 of the Public Offering Act, the Remuneration Report must be assessed by a statutory auditor to ascertain whether it contains the information required under Art. 90g.1–5 and Art. 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, 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, members of the Company's Supervisory Board are responsible for preparing the Remuneration Report in accordance with the applicable laws, and in particular for the completeness of the Report and for the information contained therein.

The Supervisory Board is also responsible for designing, implementing and maintaining a system of internal controls ensuring that the Remuneration Report is free from any material misstatement, whether due to fraud or error.

### *Responsibility of the auditor*

Our objective was to assess the completeness of information contained in the Remuneration Report in relation to the criterion set out in the *Identification of the criteria and description of the engagement* section, and to express, on the basis of evidence obtained, an independent conclusion from our reasonable assurance engagement.

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 the auditor to plan and perform the relevant procedures so as to obtain reasonable assurance that the Remuneration Report was prepared in accordance with the specified criteria.

Reasonable assurance is a high level of assurance but is not a guarantee that an assurance engagement performed in accordance with NSAE 3000 (Z) will always detect a material misstatement.

The selection of procedures depends on the auditor’s judgement, including the auditor’s assessment of the risk of a material misstatement due to fraud or error. When assessing the risk, the auditor considers the internal controls relevant to preparation of the complete Remuneration Report in order to plan appropriate procedures that will provide the auditor with sufficient and appropriate evidence. We have not assessed the functioning of the internal control system to express a conclusion on its effectiveness.

### *Summary of the work performed and limitations of our procedures*

The procedures we planned and performed included:

- reading the Remuneration Report and comparing the information contained therein against the applicable requirements;
- reading the resolutions of the Company’s General Meeting concerning the remuneration policy for Members of the Management Board and Supervisory Board, together with the specific resolutions of the Supervisory Board;
- establishing, based on a comparison against corporate documents, the list of persons with respect to whom information is required to be disclosed in the Remuneration Report, and determining, by making enquiries of the persons responsible for preparing the Remuneration Report and, where deemed appropriate, also directly of the persons to whom the requirement to provide information applies, as to whether all information required by the criteria for preparing the Remuneration Report has been disclosed.

Our procedures were aimed solely to obtain evidence that the information provided by the Supervisory Board in the Remuneration Report is complete in light of 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 assume any responsibility for issuing or updating any reports or opinions on the Company’s historical financial information.

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 performing the engagement, the auditor and the audit firm complied with the independence requirements set out in the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants, adopted by Resolution No. 3431/52a/2019 on the principles of professional ethics for auditors, passed by the National Council of Statutory Auditors on 25 March 2019 (the "IESBA Code"). 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 Companies 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 requirements of the NQCS, the audit firm maintains a comprehensive quality control system including documented policies and procedures for compliance with ethical requirements, professional standards and the applicable laws and regulations.

#### *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 Report on the Remuneration of Members of the Management Board and Supervisory Board of Grupa Pracuj S.A. for 2023 contains, in all material respects, all the elements listed in Art. 90g.1–5 and Art. 90g.8 of the Public Offering Act.

#### *Other considerations*

The Remuneration Report was signed by a delegated member of the Supervisory Board (its Chairman), duly authorised pursuant to Resolution No. 9 of the Supervisory Board dated 3 April 2024. All Supervisory Board members present at the Supervisory Board meeting (i.e. six out of the seven members) voted to authorise the Remuneration Report.

#### *Disclaimer*

This report, prepared by Ernst & Young Audyty Polska spółka z ograniczoną odpowiedzialnością sp.k. for the Shareholders of the Company, is intended solely for the purpose described in the *Identification of the criteria and description of the engagement* section and should not be used for any other purpose.

Accordingly, Ernst & Young Audyty Polska spółka z ograniczoną odpowiedzialnością sp.k. disclaims any liability, whether contractual or non-contractual (including for negligence), with respect to any third parties in the context of this report. This does not release us from liability in situations where this is excluded by law.

Lead Auditor

Marcin Zieliński  
Certified Public Auditor  
Registration No: 10402

Signed electronically by  
Marcin Adam Zieliński  
(qualified certificate) on  
16 May 2024, at 2:33 pm

acting on behalf of:  
Ernst & Young Audyt Polska spółka  
z ograniczoną odpowiedzialnością sp.k.  
Rondo ONZ 1, 00-124 Warsaw  
No. in the list of audit firms: 130

Warsaw, 16 May 2024