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INDEPENDENT AUDITOR'S REPORT ON THE PERFORMANCE OF THE SERVICE PROVIDING REASONABLE ASSURANCE ON THE ASSESSMENT OF THE REMUNERATION REPORT

For Shareholders and the Supervisory Board of Grupa Pracuj S.A. (formerly Grupa Pracuj sp. z o.o.)

We were hired to assess the Report on the remuneration of members of the Management Board and Supervisory Board of Grupa Pracuj S.A. (hereinafter the "**Company**") for the year 2021 (hereinafter the "**Remuneration Report**") as regards the completeness of the information contained therein required under Article 90 g (1) to (5) and (8) of the Act of 29 July 2005 on Public Offering and Conditions Governing Introduction of Financial Instruments into an Organized Trading System and on Public Companies (consolidated text: Journal of Laws of 2021, item 1983, 2140) (hereinafter the "**Act on Public Offering**").

Identification of the criteria and description of the subject of the service

The Remuneration Report was prepared by the Supervisory Board of the Company in order to meet the requirements of Article 90 g (1) of the Act on Public Offering. The applicable requirements for the remuneration report are contained in the Act on Public Offering.

The requirements described in the previous sentence set out the basis for drawing up the remuneration report and provide, in our opinion, appropriate criteria for us to arrive at a conclusion that provides reasonable assurance.

In accordance with the requirements of Article 90 g (10) of the Act on Public Offering, the remuneration report should be assessed by an auditor in terms of incorporation of the information required under Article 90 g (1) to (5) and (8) of the Act on Public Offering. This report fulfils this requirement.

The auditor's assessment, as referred to in the preceding sentence, which forms the basis for our conclusion that carries reasonable assurance, is understood by us as the assessment of whether the information presented in the remuneration report is complete in all material respects and whether the information was disclosed with the detail required by the Act on Public Offering.

Liability of members of the Company's Supervisory Board

Pursuant to the Act on Public Offering, members of the Supervisory Board of the Company are responsible for drawing up the remuneration report in accordance with the applicable laws and, in particular, for the completeness of that report and the information contained therein.

The liability of the Supervisory Board also includes designing, implementing and maintaining an internal control system that ensures preparation of a complete remuneration report free from material misstatements due to fraud or error.

Auditor's liability

Our objective was to assess the completeness of the information included in the remuneration report against the criterion set out in the section entitled *Identification of the criteria and description of the subject of the service* and to express, on the basis of the evidence obtained, an independent conclusion from the performed assurance service that provides reasonable assurance.

We provided the service in accordance with the regulations of the National Standard for Assurance Engagements other than Audit and Review 3000 (Z) in the wording of International Standard on Assurance Engagements 3000 (as amended) - *"Assurance Engagements Other than Audits or Reviews of Historical Financial Information"*, adopted by Resolution No 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019, as amended (hereinafter referred to as the "KSUA 3000 (Z)").

This standard requires an auditor to plan and perform procedures to obtain reasonable assurance about whether, in all material respects, the remuneration report was prepared completely in accordance with certain criteria.

Reasonable assurance is a high level of assurance, but is not a guarantee that a service performed in accordance with KSUA 3000 (Z) will always detect a material misstatement when it exists.

The choice of procedures depends on the auditor's judgement, including his assessment of the risk of material misstatement due to fraud or error. When assessing that risk, the auditor shall take into account the internal control associated with the preparation of the complete report in order to plan appropriate procedures to provide the auditor with sufficient evidence that is appropriate to the circumstances. The assessment of the functioning of the internal control system was not carried out in order to present a conclusion on its effectiveness.

Summary of the work performed and limitations to our procedures

The procedures which we planned and conducted covered in particular:

- examination of the content of the remuneration report and comparison of the information contained therein with the applicable requirements;
- review the resolutions of the General Meeting of the Company concerning the remuneration policy of members of the Management Board and the Supervisory Board and the resolutions of the Supervisory Board that worded them in greater detail;
- establishment, by comparison with corporate documents, the list of persons whose details and information must be presented in the remuneration report and establishment, by asking the persons responsible for preparing the report and, where we considered it appropriate, also directly those affected by the requirement to include information, whether all the information provided for in the criteria for drawing up the remuneration report was disclosed.

Our procedures were only aimed at obtaining evidence that the information provided by the Supervisory Board in the remuneration report in terms of its completeness complied with the applicable requirements. The purpose of our work was not to assess the sufficiency of the information contained in the remuneration report with respect to the purpose of preparing the remuneration report or to assess the correctness and reliability of the information contained therein, in particular as to the amounts disclosed, including the estimates made for previous years, figures, dates, disaggregations, allocation methods, compliance with the remuneration policy adopted by the Management Board.

The Remuneration Report was not audited within the meaning of National Auditing Standards. In the course of the assurance procedures, we did not audit or review the information used to prepare the remuneration report and therefore we do not assume liability 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 constitutes an appropriate basis for us to make the following conclusion.

Ethical requirements, including independence

In carrying out the service, the auditor and the audit firm complied with the requirements of independence and other ethical requirements laid down in the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants, adopted by Resolution 3431/52a/2019 of 25 March 2019 of the National Council of Statutory Auditors on professional ethics of auditors (the "IESBA Code"). The IESBA Code is based on fundamental principles of fairness, objectivity, professional competence and due diligence, confidentiality and professional conduct. We also complied with other requirements of independence and ethics that apply to this assurance service in Poland.

Quality control requirements

The audit firm applies the national quality control standards in the wording of International Standard on Quality Control 1 - Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, adopted by Resolution 2040/37a/2018 of the National Council of Statutory Auditors of 3 March 2018, as amended (the "KSKJ").

As required by the KSKJ, the audit firm maintains a comprehensive quality control system which includes documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Conclusion

The auditor's conclusion is formulated on the basis of the issues described above, thus the conclusion should be read while taking such issues into account.

In our opinion, the Report on Remuneration of members of the Management Board and Supervisory Board of Grupa Pracuj S.A. for the year 2021, in all material respects, contains all the elements listed in Article 90 g (1) to (5) and (8) of the Act on Public Offering.

Other issues

The Remuneration Report was signed by a delegated Member of the Supervisory Board authorised pursuant to Resolution No 15 of the Supervisory Board of Grupa Pracuj S.A. of 21 April 2022. All members of the Supervisory Board present at the meeting voted in favour of the Remuneration Report.

Disclaimer

This report was prepared by Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k. for the General Meeting of Shareholders and Supervisory Board of the Company and is intended solely for the purpose described in section *Identification of the criteria and description of the subject of the service* and should not be used for any other purpose.

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k. does not accept any liability in connection with this report arising from contractual and non-contractual relations (including negligence) in relation to third parties in the context of this report. This does not release us from liability in situations where such a disclaimer is automatically excluded by virtue of law.

/illegible signature/

Signed with a certificate issued to Marcin Adam Zieliński (qualified certificate of signature). Created on:
29 April 2022 22:55:04 +0200

Marcin Zieliński
Auditor
No 10402

/stamp:/

acting on behalf of:

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Rondo ONZ 1, 00-124 Warsaw, reg. No
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Warsaw, 29 April 2022