

INDEPENDENT AUDITOR'S REPORT ON THE PERFORMANCE OF A REASONABLE ASSURANCE ENGAGEMENT TO ASSESS A REMUNERATION REPORT

To the Shareholders and Supervisory Board 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. (the "Company") for 2022 (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 July 29, 2005 (consolidated text: Journal of Laws of 2022, item 2554) (the "Public Offering Act").

Identification of the criteria and description of the engagement

The Remuneration Report was drawn up by the Supervisory Board of the Company to fulfil the requirements of Art. 90g.1 of the Public Offering Act. The applicable requirements regarding 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.

In accordance with the requirements of Art. 90g.10 of the Public Offering Act, the Remuneration Report is subject to assessment by a statutory auditor as regards disclosure of the information required under Art. 90g.1–5 and 90g.8 of the Public Offering Act. The report fulfils 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 members

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 due to fraud or error.

Auditor's responsibility

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 subject matter 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 service 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 April 8, 2019, as amended (“NSAE 3000 (Z)”).

This standard requires the auditor to plan and perform the procedures to obtain reasonable assurance that the Remuneration Report is complete in accordance with specified criteria.

Reasonable assurance is a high level of assurance but is not a guarantee that a service 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 material misstatement due to fraud or error. In making the risk assessment, the auditor considers internal control relevant to the preparation of a complete report in order to plan appropriate procedures to provide the auditor with sufficient and appropriate evidence in the circumstances. 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 in particular:

- reviewing the Remuneration Report and comparing the information contained therein against the applicable requirements;
- reviewing the General Meeting's resolutions related to the remuneration policy for Members of the Management Board and Supervisory Board, as well as 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 included 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 information contained in the remuneration report was sufficient in view of the purpose of its preparation, nor to assess the correctness and reliability of information contained therein, particularly the amounts disclosed therein, including historical estimates, figures, dates, breakdowns, allocation methods or compliance with the remuneration policy adopted by the Management Board.

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.

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

Ethical requirements, including independence

When performing the services, the auditor and the audit firm complied with the independence and other ethical 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 March 25, 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 engagement in Poland.

Quality control requirements

The audit firm applies National Standards on Quality Control as defined in 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 No. 2040/37a/2018 of the National Council of Statutory Auditors of March 3, 2018, as amended ("NSQC").

In accordance with the requirements of the NSQC, 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 has been 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 accompanying Report on the Remuneration of Members of the Management Board and Supervisory Board of Grupa Pracuj S.A. for 2022 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, duly authorised pursuant to Resolution No. 9 of the Supervisory Board of Grupa Pracuj S.A., dated April 3, 2023. All the Supervisory Board members present at the Supervisory Board meeting voted to approve the Remuneration Report.

Restriction of use

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

Accordingly, Ernst & Young Audyt 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 such release is excluded by law.

Marcin Zieliński
Auditor
reg. no. 10402

Signed with certificate
issued for Marcin Adam
Zieliński (Qualified electronic
certificate). Created on:
2023-05-12 1:48:51 pm +0200

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Warsaw, May 12, 2023