

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

To the General Meeting and Supervisory Board of Auto Partner S.A.

We have been engaged to assess the accompanying remuneration report of Auto Partner S.A. (the "Company") for 2024 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 (consolidated text: Dz.U. of 2024, item 620, as amended – 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 the preparation of a 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, a 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 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, 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 accompanying remuneration report based on 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.

Ethical requirements, including independence

In performing the engagement, the statutory 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 (the "IESBA Code"), adopted by Resolution No. 1760/27a/2021 on the principles of professional ethics for auditors, passed by the National Council of Statutory Auditors on 6 August 2021. 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 the national standards on quality control. As required by the national standards on quality control, the audit firm has designed, implemented and applied a quality management system, including policies or procedures for compliance with ethical requirements, professional standards and the applicable laws and regulations.

Summary of the work performed and limitation of our procedures

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 the preparation of a complete report in order to plan appropriate procedures that will provide the auditor with sufficient appropriate evidence.

We have not assessed the functioning of the internal control system to express a conclusion on its effectiveness.

The procedures we planned and performed included:

- reading the remuneration report and comparing the information contained therein against the applicable requirements;
- reading the General Meeting resolutions concerning the remuneration policy for the Management Board and Supervisory Board Members, 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 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 have obtained is sufficient and appropriate to provide a basis for our conclusion expressed below.

Conclusion

The auditor's conclusion is formed on the basis of the matters described above and should therefore be read taking into account those matters. In our opinion, the accompanying remuneration report contains, in all material respects, all the elements listed in Art. 90g.1–5 and Art. 90g.8 of the Public Offering Act.

Disclaimer

This report, prepared by UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością of Warsaw 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 engagement' section and should not be used for any other purposes.

Accordingly, UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością of Warsaw disclaims any liability, whether contractual or non-contractual (including for negligence), 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.

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Natalia Domańska
Reg. No. 13897

Performing the engagement on behalf of
UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością
of Warsaw,
entered in the list of audit firms under number 3886

Warsaw, 28 April 2025