

Auditor's Report



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INDEPENDENT AUDITOR'S REPORT

on the reasonable assurance engagement to assess the 'Report on Remuneration of Members of the Management Board and the Supervisory Board of Auto Partner S.A. for 2025' for the General Meeting and the Supervisory Board of Auto Partner S.A.

We have performed a reasonable assurance engagement the purpose of which was to assess whether the accompanying report on remuneration of members of the Management Board and the Supervisory Board of Auto Partner S.A. for the financial year ended 31 December 2025 (the "remuneration

report") contains the information required by the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading and Public Companies, as applicable for the period ended 31 December 2025 (the "Public Offering Act").

SUBJECT MATTER AND ASSESSMENT CRITERIA

The remuneration report was prepared by the Supervisory Board of Auto Partner S.A. of Bieruń (the "Company") to comply with the requirements set out in Article 90g(1) of the Public Offering Act.

The scope of information to be disclosed in the remuneration report is specified in Article 90g(1)–(5) and (8) of the Public Offering Act.

RESPONSIBILITY OF THE SUPERVISORY BOARD

The Supervisory Board is responsible for preparing the remuneration report so as to disclose all the required data and information, as specified in Article 90g(1)–(5) and (8) of the Public Offering Act.

The Supervisory Board is also responsible for designing, implementing and maintaining a system of internal controls to enable the preparation of the remuneration report that is free from material misstatement, whether due to fraud or error.

RESPONSIBILITY OF THE AUDITOR

Our objective was to express a conclusion on whether the remuneration report contains the information required under Article 90g(1)–(5) and (8) of the Public Offering Act.

Our assurance engagement has been performed in accordance with the provisions of

- 1) Article 90g(10) of the Public Offering Act and
- 2) 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 the National Council of Statutory Auditors.

PKF Consult spółka z ograniczoną odpowiedzialnością Sp. k. applies National Standard on Quality Control 1 consistent with International Quality Management Standard (PL) 1 – "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" introduced by Resolution No. 38/I/2022 of the Council of the Polish Agency for Audit Oversight of 15 November 2022. This standard requires us to design, implement and operate a quality management system, including policies and procedures regarding engagement quality control as well as compliance with ethical requirements, professional standards, and applicable laws and regulations.

We have 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 of the National Council of Statutory Auditors as the principles of professional ethics for auditors.

We have also fulfilled other ethical responsibilities in accordance with the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight, and with the IESBA Code.

We have planned and performed our engagement so as to obtain all the information and explanations we deemed necessary to gain reasonable assurance about its subject matter.

The selection of procedures depends on our judgement, including assessment of the risk of a material misstatement due to fraud or error. In making those risk assessments, we consider the internal controls relevant to the preparation of the remuneration report in order to design procedures appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control system.

SUMMARY OF THE WORK PERFORMED

The procedures we performed to assess the remuneration report included, in particular:

- reading the remuneration report and comparing the information contained therein against the applicable requirements;
- reading the General Meeting's resolutions concerning the remuneration policy for members of the Management Board and 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;
- identifying entities forming part of the Group, within the meaning of the Accounting Act of 29 September 1994, which also includes the Company in 2025;
- obtaining an understanding of the remuneration system applicable to members of the Management Board and the Supervisory Board from entities forming part of the same Group in 2025;
- reviewing the amounts of remuneration, the Company's results, and the average remuneration of employees other than members of the Management Board and the Supervisory Board in 2025;
- reviewing the audited separate and consolidated financial statements of the Company and the Group for 2025 with respect to disclosures on remuneration of the Management Board and the Supervisory Board;

- reconciling remuneration amounts presented for individual members of the Management Board and the Supervisory Board and their close persons to accounting and payroll records, and assessing whether they are reasonable in light of the remuneration policy;
- assessing whether disclosures regarding the remuneration policy are consistent with our understanding of the remuneration principles applied at the Company and entities within its Group as defined by the Accounting Act.

These procedures were performed based on documents, explanations and analyses obtained from members of the Supervisory Board and Company employees assigned to work on the remuneration report.

In addition to the above procedures, we obtained a representation from the Supervisory Board regarding the preparation of the remuneration report, as well as other information.

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.

CONCLUSION

In our opinion, the accompanying remuneration report contains the information required under Article 90g(1)–(5) and (8) of the Public Offering Act.

OTHER MATTERS

This report has been prepared solely for the General Meeting of the Company and for the purpose of enabling the Supervisory Board to fulfil its obligation arising from Article 90g(10) of the Public Offering Act. It may not be used by any other parties or for any other purpose.

PKF Consult Spółka z ograniczoną odpowiedzialnością Sp.k. 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.

Grzegorz Zamora
Qualified Auditor Reg. No. 10895

performing the assurance engagement
on behalf of PKF Consult Spółka z ograniczoną odpowiedzialnością
Sp. k.
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Katowice, 28 April 2026



Signed by /
Podpisano przez:

Grzegorz Zamora

Date / Data: 2026-
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