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

### To 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, Warsaw (the "Company") for 2025 (the "Remuneration Report") in terms of the completeness of the disclosures made therein as required under Article 90g(1)–(5) and Article 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 (the "Public Offering Act").

#### *Applicable criteria and scope of the engagement*

The Remuneration Report was prepared by the Supervisory Board of the Company in fulfilment of the requirements of Article 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 formulate a reasonable assurance conclusion.

Pursuant to Article 90g(10) of the Public Offering Act, the Remuneration Report must be assessed by a statutory auditor to ascertain whether it contains the disclosures required under Article 90g(1)–(5) and Article 90g(8) of the Public Offering Act. This report is provided to satisfy this requirement.

We understand the statutory auditor's assessment referred to in the preceding sentence and providing the basis for us to formulate a reasonable assurance conclusion as the assessment whether the disclosures presented in the Remuneration Report are, in all material respects, complete and as detailed as is mandated by the Public Offering Act.

#### *Responsibility of the Supervisory Board*

Under the Public Offering Act, Members of the Company's Supervisory Board are responsible for preparing the Remuneration Report in compliance with the applicable laws and regulations, including, without limitation, for its completeness and for the disclosures made therein.

The Supervisory Board is also responsible for designing, implementing and maintaining an effective internal control framework to ensure 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 the disclosures contained in the Remuneration Report in relation to the criterion set out in the *Applicable criteria and scope of the engagement* section, and to



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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 (R), compliant with International Standard on Assurance Engagements 3000 (Revised) – *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, as adopted by Resolution 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019, as amended (“NSAE 3000 (R)”).

The Standard requires that the auditor design 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 (R) 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 control relevant to preparation of the complete Remuneration Report in order to design appropriate procedures that will provide the auditor with sufficient and appropriate evidence. We have not assessed the operation of the internal control framework to express a conclusion on its effectiveness.

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

The procedures we designed and performed included:

- reviewing the Remuneration Report and comparing its disclosures with the applicable requirements;
- reviewing the resolutions of the Company’s General Meeting on the remuneration policy for the Management Board and the Supervisory Board, together with the Supervisory Board resolutions implementing that policy;
- establishing, by reference to corporate records, the list of individuals whose details must be disclosed in the Remuneration Report and, through enquiries of the report preparers and – where we considered it appropriate – of the individuals concerned, confirming that all information required by the applicable criteria has been disclosed.

Our procedures were designed solely to obtain evidence as to whether the disclosures made by the Supervisory Board in the Remuneration Report are, in all material respects, complete in accordance with the applicable requirements. The purpose of our engagement was not to assess whether the disclosures contained in the Remuneration Report are sufficient in view of the purpose of its preparation, or to assess their correctness or reliability, in particular the amounts disclosed, 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 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 as expressed below.



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#### *Ethical requirements, including independence*

In conducting this assurance engagement, we observed the independence and other ethical requirements under the International Code of Ethics for Professional Accountants (including the International Independence Standards) (the “IESBA Code”), as adopted by the Polish National Council of Statutory Auditors. 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 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 NQCS, the audit firm is required to maintain 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 formulated 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 2025 contains, in all material respects, all the disclosures listed in Article 90g(1)–(5) and Article 90g(8) of the Public Offering Act.

#### *Other considerations*

The Remuneration Report signed by the designated member of the Company’s Supervisory Board (its Chair), duly authorised to do so under Resolution No. 9 of the Supervisory Board dated 1 April 2026. The Company’s Supervisory Board resolved to adopt the Remuneration Report by a majority of 6 out of 7 votes, with one vote cast in writing on the basis of a power of attorney granted and one other Member being absent for the Supervisory Board meeting at which the resolution was tabled.

#### *Disclaimer*

This report has been prepared by Ernst & Young Audyty Polska spółka z ograniczoną odpowiedzialnością sp.k. for the General Meeting and the Supervisory Board of the Company and is intended solely for the purpose set forth in the section *Applicable criteria and scope of the engagement*, and should not be relied upon for any other purpose.

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Key audit partner

Marcin Zieliński  
statutory auditor  
Reg. No.: 10402

Signed with  
electronic signature  
by Marcin Zieliński  
(qualified  
certificate) on 28  
April 2026  
14:44:40 +02:00

acting on behalf of:  
Ernst & Young Audyt Polska spółka z ograniczoną  
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Warsaw, 28 April 2026