Independent Auditor’s Limited Assurance Report on the Sustainability Reporting

For the General Meeting of Shareholders and the Supervisory Board of Unibep S.A.

Opinion

We have carried out an assurance engagement providing limited assurance on the sustainability report of the Unibep S.A. group prepared by Unibep S.A. (the “Company”) as at 31 December 2025 and for the year then ended, and included in Chapter 9 of the Sustainability Report of the Management Board’s Report on the Unibep Group’s Activities in 2025 (“Group Sustainability Reporting”).

Based on the assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that:

- The Group Sustainability Reporting is not compliant, in all material respects, with the requirements of Chapter 6c of the Accounting Act of 29 September 1994 (the Accounting Act), including the European Sustainability Reporting Standards (ESRS),
- The Materiality Assessment Process conducted by the Company to identify information included in the Group Sustainability Reporting (the Materiality Assessment Process) is not compliant, in all material respects, with the ESRS,
- The Group’s sustainability reporting does not comply, in all material respects, with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (‘Taxonomy Regulation’).

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PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., with its registered office in Warsaw, at ul. Polna 11, 00-633 Warsaw, entered in the National Court Register by the District Court for the Capital City of Warsaw, 12th Commercial Division of the National Court Register, under KRS number 0000750050, VAT number 5260210228.

Basis for Opinion

We conducted our assurance engagement in accordance with the National Standard on Assurance Engagements for Sustainability Reporting 3002PL – "Limited Assurance Engagement on Sustainability Reporting" ("KSUA 3002PL") and in accordance with the National Standard on Assurance Engagements Other than Audits or Reviews 3000 (Z) in the wording of International Standard on Assurance Engagements 3000 (Revised) – Assurance Engagements Other than Audits and Reviews of Historical Financial Information ("KSUA 3000 (Z)") adopted by resolutions of the National Council of Statutory Auditors, accordingly.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our responsibilities under KSUA 3002PL and, where applicable, KSUA 3000(Z) are described in further detail in Section 'Auditor's Responsibility for the Assurance of the Sustainability Reporting'.

Our independence and quality management

We have complied with the independence requirements and other ethical requirements set out in the "Handbook of the International Code of Ethics for Professional Accountants (Including International Independence Standards)" ("Code of Ethics") adopted by resolution of the National Council of Statutory Auditors, which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct, as well as the requirements set out in the Act of 11 May 2017 on Statutory Auditors, audit firms and public oversight ("Act on Statutory Auditors, Audit Firms and Public Oversight") and in EU Regulation No 537/2014 of 16 April 2014 on specific requirements regarding the statutory audit of public-interest entities. We have fulfilled the other ethical obligations in accordance with the aforementioned regulations and the Code of Ethics.

Our firm applies the provisions of National Quality Control Standard 1, which is consistent with the International Standard on Quality Management (PL) 1 – Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, developed by the International Auditing and Assurance Standards Board and adopted by a resolution of the Council of the Polish Agency for Audit Oversight, as well as the provisions of the Act on Statutory Auditors, audit firms and public oversight. This standard requires us to design, implement and operate a quality management system, including policies and procedures relating to compliance with ethical requirements, professional standards, and applicable laws and regulatory requirements.

Other matters

The comparative figures as at 31 December 2024 and for the year then ended, contained in the Group's sustainability report, were subject to an assurance engagement carried out by a different sustainability reporting auditor, who, on 14 April 2025, issued an independent auditor's limited assurance report on sustainability reporting, containing an unmodified opinion. Our opinion is unchanged in relation to this matter.

Responsibility for the Group's sustainability reporting

The Company's Management Board is responsible for designing and conducting the Materiality Assessment Process in accordance with the ESRS, with a view to identifying the information included in the Group's Sustainability Report in accordance with the ESRS, and for disclosing this process in note IRO-1: Description of the processes used to identify and assess material impacts, material risks and material opportunities for the Group's Sustainability Report. These duties include, amongst other things:

- understanding the context in which the Group's business activities and relationships take place, and identifying the stakeholders affected by these activities;
- identifying actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or can reasonably be expected to affect, the financial position, financial performance, cash flows, access to finance or cost of Group's capital in the short, medium or long term,
- assessing the materiality of identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate materiality thresholds, and
- formulating assumptions that are reasonable in the circumstances.

The Company's Management Board is also responsible for preparing the Group's Sustainability Reporting in accordance with Chapter 6c of the Accounting Act, including, amongst other things:

- Conformity with ESRS;
- Compliance of the Group's Sustainability Reporting, including disclosures in the Taxonomy note to the Group's Sustainability Reporting with Article 8 of the Taxonomy Regulation;
- Designing, implementing and maintaining the internal controls that the Company's Management Board considers necessary to enable the preparation of the Group's Sustainability Reporting

that is free from material misstatement, whether due to fraud or error; and

- Selection and application of appropriate reporting methods for the Group's Sustainability Reporting, and the adoption of assumptions and estimates that are reasonable in the circumstances.

The Company's Supervisory Board is responsible for overseeing the Group's sustainability reporting process.

Inherent limitations in the preparation of the Group's Sustainability Reporting

The quantification of greenhouse gas emissions is subject to inherent uncertainty due to the incomplete scientific knowledge used to determine emission factors and the values required to aggregate emissions of different gases.

In connection with the reporting of forward-looking information in accordance with the ESRS, the Company's Management Board is required to prepare forward-looking information based on disclosed assumptions regarding events that may occur in the future and the Group's possible future actions. Actual results may vary, as predicted events often do not unfold as expected.

Auditor's Responsibility for the Assurance of the Sustainability Reporting

Our objectives are to plan and perform the assurance engagement in such a way as to obtain limited assurance that the Group's Sustainability Report is free from material misstatement, whether due to fraud or error, and to issue a report on the assurance of the Capital Group's Sustainability Report providing limited assurance, which contains our opinion. Misstatements may arise from fraud or error and are considered material if it could reasonably be expected that, individually or in the aggregate, they could influence the decisions of users taken on the basis of the Group's Sustainability Reporting as a whole.

When performing an assurance engagement providing limited assurance in accordance with KSUA 3002PL and KSUA 3000 (Z), we exercise professional judgement and maintain professional scepticism.

Our responsibilities in relation to the Group's sustainability reporting, specifically regarding the Materiality Assessment Process, include:

- to gain an understanding of the Materiality Assessment Process, but not for the purpose of expressing an opinion on the effectiveness of the Materiality Assessment Process, including the outcome of the Materiality Assessment Process;

- to consider whether the information identified meets the applicable ESRS disclosure requirements; and
- to design and implement procedures to assess whether the Materiality Assessment Process complies with the description of the Company’s Materiality Assessment Process set out in note IRO-1: Description of processes used to identify and assess material impacts, material risks and material opportunities for the Group’s Sustainability Reporting.

Our other responsibilities relating to the Group’s Sustainability Reporting include:

- to identify areas where material misstatements are likely to arise, whether due to fraud or error; and
- to design and implement procedures to address areas where material misstatements are likely to occur in the Group’s Sustainability Reporting. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the overriding of internal control;

Summary of work performed

The limited assurance engagement involves carrying out procedures designed to obtain evidence regarding the Group's Sustainability Reporting.
Procedures carried out during the performance of a limited assurance engagement differ in nature and timing and are less extensive than those carried out during a reasonable assurance engagement. Consequently, the level of assurance obtained during the limited assurance engagement is significantly lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and scope of the selected procedures depend on professional judgement, including the identification of disclosures where material misstatements in the Group’s Sustainability Reporting are likely to occur, whether caused by fraud or error.

In carrying out our limited assurance engagement in relation to the Materiality Assessment Process:

- we obtained an understanding of the Materiality Assessment Process by:
  - performing inquiries to understand the sources of information used by the Management Board, such as stakeholder engagement, business plans and strategy documents,

− a review of the Company’s internal documentation relating to the Materiality Assessment Process; and

- we assessed whether the evidence obtained from our procedures in relation to the Materiality Assessment Process implemented by the Company was consistent with the description of the Materiality Assessment Process contained in note IRO-1 ‘Description of processes used to identify and assess material impacts, material risks and material opportunities for the Group’s Sustainability Reporting.

In providing our limited assurance engagement in relation to the Group’s Sustainability Reporting:

- We have gained an understanding of the process of preparing the Group’s Sustainability Report by gaining an understanding of the Group’s control environment, processes and information systems relevant to the preparation of the Group’s Sustainability Report, but not for the purpose of expressing an opinion on the effectiveness of the Group’s internal control;
- We evaluated whether the information identified by the Materiality Assessment Process is included in the Group’s Sustainability Reporting,
- We evaluated whether the structure and presentation of the Group's Sustainability Reporting is in accordance with the ESRS,
- We addressed inquiries to the Company’s staff involved in preparing the Group’s Sustainability Report, and carried out analytical procedures on selected information contained in the Group’s Sustainability Report;
- We performed substantive assurance procedures on selected information from the Group's Sustainability Reporting,
- We compared, where applicable, the disclosures in the Group’s Sustainability Report with the corresponding disclosures in the Group’s consolidated financial statements and the management report;
- We assessed the methods, assumptions and data used to produce the estimates and forward-looking information;
- We obtained an understanding of the Company’s process to identify taxonomy-eligible and economic activities and the corresponding disclosures in the Group's Sustainability Reporting.

Acting on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company entered in the list of audit firms under number 144,

Natalia Łyko

Key Statutory Auditor for Sustainability Reporting Assurance

Registration number: 13711

Warsaw, 31 March 2026