Independent statutory auditor's report on the audit

To the General Meeting and Supervisory Board of Unibep S.A.

Audit Report on the Annual Consolidated Financial Statements

Our opinion

In our opinion, the annual consolidated financial statements:

- present a true and fair view of the consolidated financial position of Unibep S.A. (the "Parent Company") and its subsidiaries (together the "Group") as at 31 December 2025, as well as the Group's consolidated financial result and consolidated cash flows for the financial year then ended, in accordance with the applicable International Financial Reporting Standards as adopted by the European Union and the adopted accounting principles (policies);
- comply in form and content with the legal regulations applicable to the Group and the Articles of Association of the Parent Company.

This opinion is consistent with our additional report to the Audit Committee of the Parent Company that we issued as at the date of this report.

What we have audited

We have audited the annual consolidated financial statements of Unibep S.A. Capital Group, which comprise:

- the consolidated statement of the financial position as at 31 December 2025;
- the consolidated income statement for the financial year then ended;
- the consolidated statement of the comprehensive income for the financial year then ended;

- the consolidated statement of changes in equity for the financial year then ended;
- the consolidated cash flow statement for the financial year then ended, and
- information on the significant accounting policies and other notes.

Basis for Opinion

We conducted our audit in accordance with the National Standards on Auditing in the wording of the International Standards on Auditing as adopted by the resolutions of the National Council of Statutory Auditors and a resolution of the Council of the Polish Audit Oversight Agency (“NSA”), and in accordance with the provisions of the Act of 11 May 2017 on statutory auditors, audit firms and public oversight (“Act on Statutory Auditors”) and EU Regulation No 537/2014 of 16 April 2014 on specific requirements regarding statutory audits of financial statements of public-interest entities, repealing Commission Decision 2005/909/EC (“EU Regulation”). Our responsibilities under the National Standards on Auditing (NSA) are further described in the section “Auditor’s responsibilities for the audit of the consolidated financial statements”.

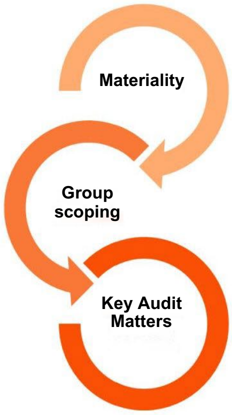
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Group in accordance with the ethical requirements of the EU Regulation that are relevant to audits of financial statements of public-interest entities, the ethical requirements of the Act on Statutory Auditors that are relevant to audits of financial statements in Poland, and the “Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)” (the “Code of Ethics”) as adopted by resolution of the National Council of Statutory Auditors as applicable to audits of financial statements of public-interest entities. We have also fulfilled our other ethical responsibilities in accordance with the ethical requirements of the EU Regulation, ethical requirements of the Act on Statutory Auditors, and the Code of Ethics. During the audit, the key statutory auditor and the audit firm remained independent of the Group in accordance with the independence requirements set out in the Act on Statutory Auditors and the EU Regulation.

Our audit approach

Overview



The overall materiality threshold adopted for the audit was set at PLN 21,225 K, which represents 0.9% of the Group's revenue from sales.

We have audited the separate financial statements of the Parent Company and financial information of two significant components, namely the Unidevelopment S.A. Capital Group and the subsidiary Unihouse S.A.

- Accounting recognition of revenue from construction service contracts
- Valuation of inventory and land earmarked for development

We designed our audit by determining materiality and assessing the risks of material misstatement in the consolidated financial statements. In particular, we looked at where the Management Board of the Parent Company made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also addressed the risk of the Management Board of the Parent Company overriding internal controls, including evaluating whether there was evidence of bias that may represent a risk of material misstatement due to fraud.

Materiality

The scope of our audit is influenced by the level of materiality. The audit was designed to obtain reasonable assurance that the consolidated financial statements as a whole do not contain material misstatements. Misstatement may arise due to fraud or error. They are considered to be material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

Based on our professional judgement, we determined quantitative thresholds for materiality, including overall materiality for the consolidated financial statements as a whole, which we present below. These thresholds, along with qualitative factors, allowed us to determine the scope of our audit and the type, time and scope of audit procedures, as well as the assessment of the impact of misstatements, both individually and in the aggregate on the consolidated financial statements as a whole.

Overall Group materiality	PLN 21,225 K
How we determined it	0.9% of the Group's revenue from sales
Rationale for the materiality benchmark applied	We have adopted the revenue from sales as the benchmark for determining materiality, given the historical fluctuations in gross profit and the fact that this is a key performance indicator monitored and analysed by both the owners and users of the Group's financial statements. We adopted the level of approximately 0.9% because based on our professional judgement they are within the range of acceptable quantitative materiality thresholds.

We agreed with the Audit Committee of the Parent Company that we would report to them misstatements of the consolidated financial statements identified during the audit above PLN 1,060 K, as well as misstatements below that amount that, in our view, warranted reporting for qualitative reasons.

Group audit scope

We have adjusted the scope of our audit to perform sufficient work enabling us to issue an opinion on the consolidated financial statements as a whole, taking into account the structure of the Group, accounting processes and controls, as well as the industry in which the Group operates.

We have audited the separate financial statements of the Parent Company and the financial information of the Unidevelopment S.A. Capital Group and Unihouse S.A., which are significant components of the Group. We carried out limited procedures as part of our tests of selected material balances in other components of the Group.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements for the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion, thereon, and we do not provide a separate opinion on these matters.

Key audit matter	How our audit addressed the key audit matter
Accounting recognition of revenue from construction service contracts In 2025, the Group recognised revenue from sales of construction services amounting to PLN 1,996,449 K (in 2024: PLN 2,103,190 K), which it recognised under "Revenue from contracts with customers" in the consolidated income statement and in Note 6.20. As at 31 December 2025, the results of the valuation of construction contracts were presented in the consolidated financial statements under assets in the amount of PLN 144,511 K and under liabilities in the amount of PLN 216,577 K, under the items "Contract assets" and "Contract liabilities" in the consolidated statement of financial position, respectively. The relevant accounting policies are described in Note 3.1, and the accounting for construction contracts is described in Note 6.17 to the consolidated financial statements. Revenue from construction contracts is recognised over time as work progresses. The Group entities measure the stage of completion of contracts based on the proportion of costs incurred relative to total planned costs. When using the cost-based method, revenue from the performance of construction contracts for the period from the date of contract conclusion to the balance sheet date, taking into account revenue that has already been recognised in previous financial years, are determined in proportion to the stage of completion of the contract in question by comparing the costs incurred on that contract, as per the cost inventory as at the balance sheet date, to the total budgeted costs of that contract.	Our auditing procedures included, in particular: • understanding of the internal control system in the area of valuation of construction contracts and determination of the result for the period for these contracts; • testing selected controls on a sample basis, which are relevant to determining the correct valuation of construction contracts, in particular: (a) the preparation and regular review of project budgets, and, where appropriate, their updating; (b) verification and appropriate allocation of project costs; these tests included confirming that cost invoices were allocated to the relevant construction project; - testing the selected control on the selected sample by verifying the compliance of records from the contract with the client, the client-approved work acceptance protocol, the issued sales invoice and the client's payment; - conducting detailed tests on a selected sample of contracts, chosen using quantitative and qualitative criteria, including: - reconciliation of revenue form contracts to the agreement; - recalculation of revenue according to the degree of project execution adopted by the entities of the Group, reconciliation of expenses incurred, recalculation of planned margin, - understanding, through discussions with management and document analysis, the reasons for deviations in actual margin against budgeted margin and, where we considered it necessary, verifying these deviations to source documentation,

Given the specific nature of the Group's operations, determining the amount of revenue due in a given financial year requires an estimate and is based on the projected (budgeted) total costs and revenue for each contract. These estimates relate to costs not previously planned for that arise during the performance of the works contract. The Management Board of the Parent Company of the regularly reviews all contracts where there is a risk of additional significant costs that were not initially included in the budget. Should such situations arise, the budget is updated. Given the inherent risk of uncertainty associated with significant estimates made by the Management Board of the Parent Company and the amount of revenue from construction contracts in the Group, we considered this to be a key issue for our audit.

- reconciliation of a selected sample of issued revenue invoices to clients' payments;

- verification of cost transfers between costs allocated to individual projects in order to address the risk of incorrect allocation of contract costs;

- a test to ensure that cost invoices received after the balance sheet date have been recognised in the correct period;

- conducting detailed cost audits and checking the approval of cost invoices, including verifying the allocation of individual costs to projects;

- verification of the recognition of provisions for subcontractors against cost invoices;

- in the case of revenue from claims, verification of their validity and recoverability;

- evaluating the source evidence relating to disputable issues in ongoing and completed projects, as well as any potential penalties and claims;

- an assessment of the completeness and accuracy of disclosures relating to construction contracts in the consolidated financial statements.

Valuation of inventory and land earmarked for development

As at 31 December 2025, in the consolidated statement of financial position, inventory and land held for development totalled PLN 355,925 K (as at 31 December 2024: PLN 406,459 K), which represented 18% of the balance sheet total as at that date (as at 31 December 2024: 21% of the balance sheet total).

Our auditing procedures included, in particular:
a) an assessment of the compliance of the adopted accounting policies regarding the valuation of inventory and land held for development with the relevant financial reporting standards;

The accounting policies are described in Note 3.1, whilst disclosures relating to inventory and land held for development are described in the Notes to the consolidated financial statements in Note 6.7. Inventory and land held for development comprise expenditure incurred in connection with projects for multi-family residential buildings, the flats in which are intended for sale, at the initial stage of the investment process, projects under construction and completed projects. The Group values its inventory, which include construction projects in progress and completed projects, at cost, not exceeding their net realisable value. The cost of manufacturing the inventory includes, amongst other things, the cost of acquiring land, the value of the right of perpetual usufruct, construction costs, planning and design costs, borrowing costs incurred during the construction period, and other costs directly attributable to the project. The Group estimates the net realisable value and the write-down on inventory and land held for development on the basis of analyses founded on numerous assumptions, including, amongst other things, the projected selling price per square metre, estimated construction costs and the projected date of sale for individual flats. The Management Board of the Parent Company assesses potential write-downs on inventory and land held for development separately for each project.

b) understanding and assessing the valuation process for inventory and land held for development, including determining the net realisable value;

c) the identification of control mechanisms in this area;

d) conducting discussions with the Management Board of the Parent Company regarding the key judgements and estimates involved in the valuation of inventory and land held for development, and comparing these assumptions with similar projects on the market and the actual selling prices achieved on individual projects;

e) the use of internal experts in property valuation to verify the accuracy of the assumptions made;

f) reviewing project budgets for selected property development projects;

g) conducting site visits at construction sites for selected property development projects;

h) conducting reliability tests on a randomly selected sample to verify achievable selling prices and expected margins, in particular by reviewing documents such as signed flat sale agreements; conducting discussions with management regarding key judgements and estimates in the valuation of inventory, such as: the projected price per square metre, estimated construction costs and the projected sale date for individual developments;

i) an assessment of the accuracy and completeness of the relevant disclosures in the consolidated financial statements.

Given the inherent risk of uncertainty associated with the significant judgements and estimates made by the Management Board, and the materiality of the amounts relating to inventory and land held for development in the consolidated financial statements, we have identified this as a key audit matter.

Responsibilities of the Management Board and the Supervisory Board of the Parent Company for the consolidated financial statements

The Management Board of the Parent Company is responsible for the preparation of the annual consolidated financial statements that present a true and fair view of the assets, liabilities, financial position and financial result of the Group in accordance with the International Financial Reporting Standards approved by the European Union, adopted accounting principles (policy), provisions of law and Articles of Association of the Parent Company applicable to the Group, as well as the internal control that the Management Board deems necessary to enable the preparation of consolidated financial statements that are free of any material misstatement due to fraud or error.

As part of the preparation of the consolidated financial statements, the Management Board of the Parent Company is responsible for assessing the Group's ability to continue as a going concern, disclosing, if applicable, matters related to a going concern and adopting the going concern basis of accounting, unless the Management Board of the Parent Company intends to liquidate the Group, or to cease operations, or has no realistic alternative but to do so.

The Management Board and members of the Supervisory Board of the Parent Company are required to ensure that the consolidated financial statements meet the requirements set out in the Accounting Act of 29 September 1994 (the "Accounting Act"). Members of the Supervisory Board of the Parent Company are responsible for supervising the financial reporting process.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance but does not guarantee that the audit conducted in accordance with the NSA will always detect all existing material misstatements. Misstatements may arise due to fraud or error. They are considered to be material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

The scope of the audit does not include ensuring the future profitability of the Group or the efficiency or effectiveness of conducting its affairs by the Management Board of the Parent Company currently or in the future.

We exercise professional judgement and maintain professional scepticism throughout the audit in accordance with the NSA, and we:

- identify and estimate the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 override of internal control;
- gain understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group’s internal control;
- evaluate the appropriateness of accounting principles (policy) used and the reasonableness of accounting estimates and related disclosures made by the Management Board of the Parent Company;
- conclude on the appropriateness of the Management Board of the Parent Company’s use of the going-concern basis of accounting, and based on the audit evidence obtained, concluding whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our statutory auditor’s report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our statutory auditor’s report. However, future events or conditions may cause the Group to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and evaluate whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;
- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the consolidated financial statements.

We are responsible for the direction, supervision and review of the audit work performed for the purpose of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Audit Committee of the Parent Company regarding, among other things, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

We also provide the Audit Committee of the Parent Company with a statement that we have complied with the relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated to the Audit Committee of the Parent Company, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such disclosure.

Other information, including the management report

Other information comprises:

- the combined management report of the Parent Company and the Group for the financial year ended 31 December 2025 (the “Management Report”), together with the corporate governance statement and the sustainability statement, which are separate parts of this Management Report,
- other documents included in the Annual Report for the financial year ended 31 December 2025 (together “Other information”).

Other information does not include the consolidated financial statements and the auditor’s report on them.

Responsibilities of the Management Board and Supervisory Board of the Parent Company

The Management Board of the Parent Company is responsible for preparing Other information in accordance with the provisions of law.

The Management Board and the members of the Supervisory Board of the Parent Company are obliged to ensure that the Report on the operations including its separate parts complies with the requirements of the Accounting Act.

Statutory auditor’s responsibility

Our opinion from the audit of the consolidated financial statements does not include Other information.

In connection with the audit of the consolidated financial statements, our responsibility under NSA is to read the Other information and, in doing so, consider whether the Other information is materially inconsistent with the consolidated financial statements, our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work performed, we identified a material misstatement in the Other information, we are obliged to inform about it in our audit report.

In accordance with the requirements of the Act on Statutory Auditors, we are also obliged to issue an opinion on whether the Report on the operations, to the extent not related to sustainability reporting, has been prepared in accordance with the requirements of Article 49 of the Accounting Act and paragraph 73 of the Regulation of the Minister of Finance of 6 June 2025 on current and periodical information submitted by issuers of securities and conditions for considering as equivalent the information required under the legislation of a Non-Member State (“Regulation on Current Information”), is consistent with information included in consolidated financial statements and to issue a statement as to whether, in the light of the knowledge about the Group and its environment obtained during the audit, any material misstatements have been identified in the Management Report, to the extent not related to sustainability reporting, and an indication of what any such material misstatement is.

In addition, we are required to give an opinion on whether the Group has included the required information in its corporate governance statement.

Statement on the Other information

We declare that, based on the knowledge about the Group and its environment obtained during our audit:

- we have nothing to report regarding the identification of material misstatements in the Other information;
- that we have not identified any material misstatements in the Management Report, to the extent not related to sustainability reporting.

Opinion on the Management Report, to the extent not related to sustainability reporting

Based on the work carried out during the audit, in our opinion, the Management Report, to the extent not related to sustainability reporting:

- has been prepared in accordance with the requirements of Article 49 of the Accounting Act and paragraph 73 of the Regulation on Current Information;
- is consistent with the information contained in the consolidated financial statements.

Opinion on the corporate governance statement

In our opinion, the Group has included in its corporate governance statement all the information set out in paragraph 72(7)(5) of the Regulation on Current Information. Furthermore, in our opinion, the information indicated in paragraph 72(7)(5) (c-f, h and i) of this Regulation contained in the corporate governance statement is consistent with the applicable regulations and the information contained in the consolidated financial statements.

Report on other legal and regulatory requirements

Opinion on the compliance of the marking up of consolidated financial statements with the requirements of the European Single Electronic Format ("ESEF")

In connection with the audit of consolidated financial statements we have been engaged by the Management Board of the Parent Company as part of our audit engagement letter to conduct a reasonable assurance engagement to express an opinion whether the consolidated financial statements of the Group as at and for the year ended 31 December 2025 prepared in the single electronic format contained in the file named uni-2025-12-31-1-pl.xbri (the "consolidated financial statements in the ESEF format") were marked up in accordance with the requirements set out in Article 4 of the Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (the "ESEF Regulation").

Description of a subject matter and applicable criteria

The consolidated financial statements in the ESEF format were prepared by the Management Board of the Parent Company to comply with the technical requirements regarding the specification of a single electronic reporting format and marking up, which are set out in the ESEF Regulation.

The subject matter of our assurance engagement is the compliance of the marking up of consolidated financial statements in the ESEF format with the requirements of the ESEF Regulation and the requirements specified therein, in our view, constitute appropriate criteria to form an opinion.

Responsibilities of the Management Board and Supervisory Board of the Parent Company

The Management Board of the Parent Company is responsible for preparing the consolidated financial statements in ESEF format in accordance with the technical requirements for the specification of a single electronic reporting format that are set out in the ESEF Regulation. This responsibility includes the selection and application of appropriate XBRL tags, using the taxonomy defined in the ESEF Regulation. The responsibility of the Management Board of the Parent Company also includes designing, implementing and maintaining internal controls relevant for the preparation of the consolidated financial statements in ESEF format that are free from material non-compliance with the requirements of the ESEF Regulation and their marking-up in compliance with these requirements.

Members of the Supervisory Board of the Parent Company are responsible for overseeing the financial reporting process, which also includes the preparation of the consolidated financial statements in accordance with the format that is compliant with legal requirements.

Statutory auditor's responsibility

Our objective was to express an opinion, based on the conducted reasonable assurance engagement, whether the consolidated financial statements prepared in the ESEF format were marked up, in all material respects, with the requirements of the ESEF Regulation.

We conducted our engagement in accordance with the National Standard on Assurance Engagements other than Audit and Review 3001PL – "Audit of financial statements prepared in the single electronic reporting format" ("KSUA 3001PL") and where relevant with the National Standard on Assurance Engagements other than Audit and Review 3000 (R) in the wording of the International Standard on Assurance Engagements 3000 (Revised) – "Assurance Engagements other than Audits and Reviews of Historical Financial Information" ("KSUA 3000 (R)").

These standards require that we plan and perform procedures to obtain reasonable assurance whether the consolidated financial statements in the ESEF format were marked up, in all material respects, in compliance with the specified criteria.

Reasonable assurance is a high level of assurance, but it does not guarantee that the engagement performed in accordance with KSUA 3001 PL and, where relevant, in accordance with KSUA 3000 (R), will always detect the material misstatement (significant non-compliance with the requirements).

The selection of the procedure depends on the statutory auditor's judgement, including their estimation of the risk of material misstatement, whether due to fraud or error. In making the risk assessment, the statutory auditor considers internal control relevant to the preparation of the consolidated financial statements in ESEF format in order to design appropriate procedures to provide the statutory auditor with sufficient and circumstance-appropriate evidence.

The evaluation of the functioning of the internal control system was not carried out in order to express an opinion on its effectiveness.

Quality management and ethical requirements

We apply the National Standard on Quality Control 1 in the wording of 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” as issued by the International Auditing and Assurance Standards Board and adopted by resolution of the Council of the Polish Agency for Audit Oversight (“NSQC 1”). In accordance with the requirements of the NQCS 1, we maintain a comprehensive quality control system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

When performing the engagement, we have complied with the independence and other ethical requirements in the Code of Ethics. The Code of Ethics 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 that apply to this assurance engagement in Poland.

Summary of the work performed

Our planned and performed procedures were aimed at obtaining reasonable assurance whether the consolidated financial statements in the ESEF format were marked-up, in all material respects, in compliance with the applicable requirements. Our procedures included for example:

- gaining an understanding of the process of preparing the consolidated financial statements in ESEF format, including the Group’s process for selecting and applying XBRL tags and ensuring compliance with the ESEF Regulation, including an understanding of the internal control system mechanisms associated with this process;
- obtaining sufficient and appropriate evidence regarding the operational effectiveness of the controls related to XBRL tags, where, as part of the risk assessment process, we determined that procedures other than testing the controls would not provide sufficient audit evidence;
- reconciliation, on a selected sample, of the marked-up information contained in the consolidated financial statements in the ESEF format to the audited consolidated financial statements;
- evaluating of compliance with the technical standards regarding the specification of a single electronic reporting format, including the use of XHTML format;

- evaluating the completeness of marking up the consolidated financial statements in the ESEF format using the XBRL tags;
- evaluating the appropriateness of the use of XBRL tags selected from the taxonomy defined in the ESEF Regulation and whether the extension markups were used appropriately where no suitable element in taxonomy defined in the ESEF Regulation has been identified;
- evaluating the appropriateness of anchoring of the extension elements to the ESEF taxonomy from the ESEF Regulation.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, based on the procedures performed, the consolidated financial statements in the ESEF format were marked-up, in all material respects, in accordance with the requirements of the ESEF Regulation.

Statement on the provision of non-audit services

To the best of our knowledge and belief, we declare that the non-audit services that we provided to the Parent Company and its controlled entities within the European Union are in accordance with the applicable laws and regulations in Poland and that we have not provided non-audit services that are prohibited under Article 5(1) of the EU Regulation and Article 136 of the Act on Statutory Auditors.

The non-audit services that have been provided to the Parent Company and its controlled entities during the period from the beginning of the audit period to the date of issuing this report are disclosed in Note 6.40 to the consolidated financial statements.

Appointment of the Audit Firm

We were appointed to audit the annual consolidated financial statements of the Group by the resolution of the Supervisory Board of the Parent Company dated 22 April 2025. We are auditing the consolidated financial statements of the Group for the first time.

The Key Statutory Auditor responsible for the audit on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company entered on the list of audit firms with the number 144, the result of which is this report of the independent statutory auditor, is Natalia Łyko.

Natalia Łyko

Key Statutory Auditor

Number in the register: 13711

Warsaw, 31 March 2026