

Warsaw, 5 May 2025

To: General Meeting of Inter Cars S.A.
From: Supervisory Board of Inter Cars
S.A.

**OPINION OF THE SUPERVISORY BOARD OF INTER CARS S.A. ON
the selection of an audit firm to perform assurance of the sustainability reporting of the
Inter Cars Group for 2025**

Whereas:

- A. On 24 May 2023, acting on the Audit Committee's recommendation, the Supervisory Board of Inter Cars S.A. (the "Company") resolved to appoint KPMG Audyt spółka z o.o. sp.k., having its registered office at ul. Inflancka 4a, 00-189 Warsaw, Poland, entered in the register of audit firms maintained by the Polish Agency for Audit Oversight under No. 3546 ("KPMG"), as the audit firm to perform assurance of the Group's sustainability reporting for the year 2024, in accordance with the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU as regards corporate sustainability reporting (CSRD).
- B. During the assurance engagement for the Group's 2024 sustainability disclosures, no irregularities were identified in KPMG's work. The Audit Committee further confirmed that KPMG fully met all independence and objectivity criteria;
- C. On 5 May 2025, the Audit Committee adopted a recommendation to re-appoint KPMG as the Group's audit firm and extend its assurance engagement for the Inter Cars Group's sustainability reporting for the year 2025.

The Supervisory Board recommends that the General Meeting re-appoint KPMG Audyt spółka z o.o. sp.k., ul. Inflancka 4a, 00-189 Warsaw, Poland – entered in the register of audit firms maintained by the Polish Agency for Audit Oversight under No. 3546 – to perform assurance procedures over the Inter Cars Group's sustainability reporting for the financial year 2025.