

Independent auditor's report on the performance of the attestation service providing reasonable assurance

For the General Meeting and the Supervisory Board of Inter Cars S.A.

Scope of service

On behalf of Inter Cars S.A. (the "Entity"), we have carried out an independent attestation service providing reasonable assurance regarding the assessment of the report on remuneration of the Management Board and the Supervisory Board for 2024 (the "Remuneration Report") in terms of the information required under Article 90g(1) of the Annual Report. 1-5 and section 8 of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies (the "Act").

Liability of the Members of the Supervisory Board of the Entity

Members of the Supervisory Board of the Entity are responsible for preparing the Report on remuneration in accordance with Article 90g of the Act. This responsibility also includes designing, implementing and maintaining an internal control system to ensure that the Remuneration Statement is prepared free from material misrepresentations caused by fraud or error.

Liability of the Statutory Auditor

Our task was to assess the completeness of the information contained in the Report on remuneration in relation to the criteria specified in the section "*Identification of criteria*" and issuing an independent application for the performance of the attestation service giving reasonable certainty, on the basis of the evidence obtained.

We have carried out the service in accordance with the provisions of the National Standard for Assurance Services Other than Audit and Review 3000 (Z), as amended by International Standard for Assurance Services 3000 (as amended) "*Attestation Services Other Than Audits or Reviews of Historical Financial Information*", adopted by the National Council of Statutory Auditors ("KRBR"). This standard imposes on us the obligation to plan and execute procedures in such a way as to obtain reasonable assurance that the Remuneration Statement has been prepared in its entirety and that the information has been disclosed with the detail required by Article 90g(1) of the Act. 1-5 and section 8 of the Act.

As a company, we apply the International Quality Management Standard (PL) 1 "*Quality management for companies performing audits or reviews of financial statements or commissioning other attestation or related services*" adopted by the Council of the Polish Audit Supervision Agency as the National Quality Control Standard 1, which requires us to design, implement
i maintain a quality management system, including compliance policies or procedures

with the principles of ethics, professional standards and applicable regulations and legal provisions.

We meet the requirements for independence and ethics resulting from the International Code of Ethics for Professional Accountants (including International Standards of Independence) of the Council of International Standards of Ethics for Accountants (IESBA), adopted by a resolution of the National Council of Accountants, which is based on the basic principles of integrity, objectivity, professional competence due diligence, confidentiality and professional conduct, as well as other independence and ethical requirements that apply to this attestation service in Poland.

The choice of procedures is at our discretion, including our assessment of the risk of occurrence of material misrepresentation caused by fraud or error in the Remuneration Statement. When assessing this risk, we take into account the internal control related to the preparation of the Remuneration Report in accordance with Article 90g(1) of the Act. 1-5 and section 8 of the Act, to plan procedures that provide reasonable certainty and appropriate to the circumstances, and not to draw conclusions about the effectiveness of its operation.

The procedures we carried out included in particular:

- familiarizing themselves with the content of the Remuneration Report and checking whether it contains valuable and qualitative (descriptive) disclosures to the extent required by the Act;
- determining, by comparing to corporate documents, a list of persons for whom there is a requirement to include information in the Remuneration Report and determining, by directing inquiries to persons responsible for the preparation of the Report, on remuneration and, where we have deemed it appropriate, also directly to the persons to whom the requirement to include information applies whether all the information provided for in the criteria for the preparation of the Remuneration Report has been disclosed;
- familiarization with the resolutions of the General Meeting of the Entity concerning the remuneration policy of the Members of the Management Board and the Supervisory Board and the resolutions of the Supervisory Board detailing them
i assessing whether the information presented in the Remuneration Report is in line with the i policy in force during the reporting period;
- checking whether the presented values regarding remuneration are consistent with the information contained in the Entity's accounting books, and with regard to remuneration from entities belonging to the capital group, with information obtained by the Entity in relation to individual Members of the Management Board and the Supervisory Board.

The remuneration report was not audited within the meaning of the National Audit Standards. The procedures we carry out are not in the nature of an examination or review of such financial information, and therefore we do not accept responsibility for the issuance or update of any reports or opinions on the historical financial information of the Entity.

Our procedures were solely intended to obtain evidence that the information provided by the Supervisory Board in the Remuneration Report is consistent with its completeness applicable requirements. The purpose of our work was not to assess the sufficiency of the information included in the Remuneration Report in terms of the purpose of preparing the Report on remuneration or an assessment of the correctness and reliability of the information contained therein, in particular as regards the disclosed amounts, numbers, dates, recognition in the breakdown, methods of allocation, compliance with the adopted remuneration policy.

The procedures we carried out also included an assessment of whether the issue being the subject of the service was appropriate and the criteria adopted in the preparation of the Report o appropriate to the circumstances.

Defining the criteria

The criteria for the assessment of the Remuneration Report are specified in Article 90g(1) of the Remuneration Report. 1-5 and sec. 8 of the Act.

Conclusion

The basis for formulating our proposal are the issues described above, so our proposal should be read with these issues in mind.

We believe that the evidence we have obtained is sufficient and appropriate to form the basis for our conclusion.

In our opinion, the attached Remuneration Report contains all the elements listed in Article 90g(1) of the Remuneration Act in all material aspects. 1-5 and section 8 of the Act.

Restriction of use

Our report was prepared for the General Meeting of Shareholders and the Supervisory Board in order to meet the requirements of Article 90g(10) of the Act and should not be used for any other purpose. KPMG does not accept any liability arising from this report contractual and non-contractual relationships (including negligence) with regard to third parties. The foregoing does not exempt us from liability in situations where such exemption is excluded by law.

On behalf of the audit firm

KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp.k.

Audit Firm No.: 3546

*Signed with a qualified
electronic signature*

Marta Zemka

Statutory auditor

Register No. 10427

Attorney

Warsaw, April 29, 2025