



Independent Auditor's Reasonable Assurance Engagement Report

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

Scope of engagement

At the request of Inter Cars S.A. (the "Entity"), we have performed an independent reasonable assurance engagement to assess whether the Report on Remuneration of Members of the Management Board and Supervisory Board for 2025 (the "Remuneration Report") contains the information 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 "Act").

Responsibility of Members of the Entity's Supervisory Board

Members of the Entity's Supervisory Board are responsible for preparing the Remuneration Report in accordance with Article 90g of the Act. They are also responsible for designing, implementing and maintaining a system of internal controls ensuring that the Remuneration Report is free from any material misstatement due to fraud or error.

Auditor's responsibility

Our responsibility was to assess the completeness of information contained in the Remuneration Report based on the criteria set out in the 'Identification of the criteria' section and to express, on the basis of evidence obtained, an independent conclusion from our reasonable assurance engagement.

We conducted our engagement in accordance with National Standard on Assurance Engagements 3000 (Z) compliant with International Standard on Assurance Engagements 3000 (Revised) *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, adopted by the National Council of Statutory Auditors ("NCSA"). The Standard requires us to plan and perform the procedures so as to obtain reasonable assurance that the Remuneration Report is complete and the information presented therein is disclosed with such level of detail as required by Article 90g.(1)–(5) and Article 90g(8) of the Act.

As a firm, we apply International Standard on Quality Control (PL) 1 – *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, adopted by the Council of the Polish Agency for Audit Oversight as National Standard on Quality Control 1, which requires us to design, implement and maintain a quality management system, including policies or procedures for compliance with ethical requirements, professional standards and applicable laws.

We comply with the independence and ethics requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards), adopted by resolution of the

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TAX IDENTIFICATION NUMBER (NIP) 527-26-15-362
INDUSTRY IDENTIFICATION NUMBER (REGON): 142078130



NCSA, which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, as well as other independence and ethics requirements applicable to assurance engagements in Poland.

The choice of procedures depends on our judgement, including our assessment of risks of material misstatement in the Remuneration Report, whether due to fraud or error. When assessing this risk, we take into consideration the internal controls relevant to the preparation of the Remuneration Report in accordance with Article 90g(1)–(5) and Article 90g(8) of the Act in order to design procedures that provide us with reasonable assurance and are appropriate in the circumstances, but not to express a conclusion on the effectiveness of those internal controls.

The procedures included in particular:

- reading the Remuneration Report and verifying whether it contains quantitative and qualitative (descriptive) disclosures to the extent required by the Act;
- establishing, based on a comparison against corporate documents, the list of persons with respect to whom information is required to be included in the Remuneration Report, and determining, by making enquiries of the persons responsible for preparing the Remuneration Report and, where deemed appropriate, also directly of the persons to whom the requirement to provide information applies, as to whether all information required by the criteria for preparing the Remuneration Report has been disclosed;
- reading the resolutions of the Entity's General Meeting concerning the remuneration policy for Members of the Management and Supervisory Boards, and the specific resolutions of the Supervisory Board, and assessing whether the information presented in the Remuneration Report is consistent with the remuneration policy adopted and applicable during the period covered by the Remuneration Report;
- verifying whether the presented remuneration amounts are consistent with the information contained in the Entity's accounting books, and with regard to remuneration from member entities of the Group – with the information obtained by the Entity, with respect to the individual Members of the Management and Supervisory Boards;
- verifying – with regard to information on financial instruments granted or offered, including their key terms – whether the information provided is consistent with the terms of the approved variable remuneration programme adopted by the Entity.

The Remuneration Report has not been audited within the meaning of the National Standards on Auditing. The procedures we have performed were not intended to be an audit or review of that financial information, therefore we do not accept any responsibility for issuing or updating any reports or opinions on the Entity's historical financial information.

Our procedures were designed solely to obtain evidence that the information provided by the Supervisory Board in the Remuneration Report is complete in light of the applicable requirements. The purpose of our work was not to assess whether information contained in the Remuneration Report was sufficient in view of the purpose of its preparation, nor to assess the correctness and reliability of information contained therein, particularly the amounts disclosed therein, figures, dates, breakdowns, allocation methods or compliance with the adopted remuneration policy.

The procedures we performed also included an assessment of whether the subject matter of the assurance engagement was appropriate and whether the criteria adopted to prepare the Remuneration Report were suitable in the circumstances.

Identification of the criteria

The assessment criteria for the Remuneration Report are set forth in Article 90g(1)–(5) and Article 90g(8) of the Act.

Conclusion

Our conclusion has been formed on the basis of the matters described above and should therefore be read taking those matters into account.

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

In our opinion, the accompanying Remuneration Report contains, in all material respects, all the elements listed in Article 90g(1)–(5) and Article 90g(8) of the Act.

Restriction of use

Our report has been prepared for the General Meeting and the Supervisory Board in order to fulfil the requirements set out in Article 90g(10) of the Act and should not be used for any other purpose. KPMG disclaims any liability, whether contractual or non-contractual (including for negligence), with respect to any third parties. This does not release us from liability in situations where such release is excluded by law.

On behalf of the audit firm

KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp.k.

Entered in the list of audit firms under no. 3546

Signed with qualified electronic signature

Marta
Zemka

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Marta Zemka

Statutory Auditor
Registered under No. 10427
Attorney-in-fact

Warsaw, 28 April 2026