

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

To the Shareholders and Supervisory Board of Grupa Pracuj S.A.

Introduction

We have reviewed the interim condensed consolidated financial statements of Grupa Pracuj S.A. Group (the 'Group'), for which the holding company is Grupa Pracuj S.A. (the 'Company') located in Warsaw at Prosta St. no 68, which comprise the interim condensed consolidated statement of comprehensive income for the period from 1 January 2026 to 30 June 2026, the interim condensed consolidated statement of financial position as at 30 June 2026, the interim condensed consolidated statement of cash flows, the interim condensed consolidated statement of changes in equity for the period from 1 January 2026 to 30 June 2026 and also general information's and other explanatory notes to the interim condensed consolidated financial statements (the 'interim condensed consolidated financial statements').

The Company's Management is responsible for the preparation and presentation of the interim condensed consolidated financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union.

Our responsibility is to express a conclusion on the interim condensed consolidated financial statements based on our review.

Scope of review

We conducted our review in accordance with National Review Standard 2410 in the wording of the International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with National Auditing Standards in the wording of the International Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union.

Warsaw, 24 August 2026

Key Certified Auditor

*[signed with the certified electronic signature
on 24 August 2026 on the original version in Polish]*

Marcin Kowalczyk
certified auditor
no in the register: 12840

on behalf of:

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