

## ASSESSMENT OF THE FULL-YEAR FINANCIAL STATEMENTS AND THE DIRECTORS' REPORT BY THE SUPERVISORY BOARD OF PCF GROUP S.A.

Prepared in accordance with §70.1.14 and §71.1.12 of the Regulation of the Minister of Finance dated March 29<sup>th</sup>, 2018 on current and periodical information published by issuers of securities and terms of recognizing as equivalent information required by laws of a non-Member State (Journal of Laws of 2018, item 757, as amended) (the "Regulation").

The Supervisory Board of PCF Group S.A. with its registered office in Warsaw (the "Company") hereby declares that it has considered the "*Full-year standalone financial statements of PCF Group S.A. for the financial year ended December 31<sup>st</sup>, 2023*" and the "*Full-year consolidated financial statements of the PCF Group S.A. Group for the financial year ended December 31<sup>st</sup>, 2023*", familiarized itself with the auditor's opinions and the audit reports, and held a videoconference with the key auditor summarizing results of the audit.

According to the opinions issued by the auditor:

- the "*Full-year standalone financial statements of PCF Group S.A. for the financial year ended December 31<sup>st</sup>, 2023*" and the "*Full-year consolidated financial statements of the PCF Group S.A. Group for the financial year ended December 31<sup>st</sup>, 2023*" give a true and fair view of the Company's and the Group's assets and financial position as of December 31<sup>st</sup>, 2023, financial results and cash flows for the financial year then ended, in accordance with the applicable International Financial Reporting Standards ("IFRS"), as endorsed by the European Union, and the adopted accounting policies;
- the "*Full-year standalone financial statements of PCF Group S.A. for the financial year ended December 31<sup>st</sup>, 2023*" and the "*Full-year consolidated financial statements of the PCF Group S.A. Group for the financial year ended December 31<sup>st</sup>, 2023*" comply, in all material respects, with the Regulation, the Accounting Act of September 29<sup>th</sup>, 1994 (Journal of Laws of 2023, item 120, as amended), (the "Accounting Act"), the IFRS, as endorsed by the European Union, and the relevant provisions of the Articles of Association of PCF Group S.A.;
- the "*Full-year standalone financial statements of PCF Group S.A. for the financial year ended December 31<sup>st</sup>, 2023*" have been prepared, in all material respects, on the basis of properly maintained books of account, in accordance with Chapter 2 of the Accounting Act.

Taking into account the auditor's conclusions, the activities of the Supervisory Board and the Audit Committee performed during and after the end of the financial year 2023, the Supervisory Board gives a positive assessment of the financial statements in terms of their consistency with the books of account, documents and facts. The Supervisory Board concludes that these financial statements have been prepared within the prescribed time limit and in accordance with the IFRS, as endorsed by the European Union. The correctness of the preparation of these financial statements in terms of their compliance with the books of account, documents and facts does not give rise to reservations and is confirmed by the auditor's positive opinion.

The Supervisory Board of PCF Group S.A., having considered the “*Directors’ Report on the activities of PCF Group S.A. and the PCF Group S.A. Group in 2023*” and the “*Statement on the application of corporate governance principles at PCF Group S.A. in 2023*”, and having familiarized itself with the auditor's opinion on the Directors’ Report gives a positive assessment of the Report as regards its compliance with the books of account, documents and facts. The Report gives a correct view of the development and achievements, assets and financial condition as well as the financial results of the PCF Group S.A.’s Group and PCF Group S.A.

The Supervisory Board has found the Directors’ Report to have been prepared in accordance with the applicable provisions of the Accounting Act and the Regulation. According to the independent auditor's opinion, the Directors' Report is consistent with the information disclosed in the financial statements of the company and the PCF Group S.A.’s Group, and does not contain any material misstatements. The “*Statement on the application of corporate governance principles at PCF Group S.A. in 2023*” contains all required components.

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Signature:  / signature /  
Name: Mikołaj Wojciechowski  
Position: Chairman of the Supervisory Board  
Date: April 29th, 2024

Signature:  / signature /  
Name: Kuba Dudek  
Position: Member of the Supervisory Board  
Date: April 29th, 2024

Signature:  / signature /  
Name: Jacek Pogonowski  
Position: Member of the Supervisory Board  
Date: April 29th, 2024

Signature:  / signature /  
Name: Barbara Sobowska  
Position: Member of the Supervisory Board  
Date: April 29th, 2024

Signature:  / signature /  
Name: Dagmara Zawadzka  
Position: Member of the Supervisory Board  
Date: April 29th, 2024