



Independent statutory auditor's report on the assurance service for the evaluation of the Remuneration Report

TO THE GENERAL MEETING OF SHAREHOLDERS, THE SUPERVISORY BOARD AND THE MANAGEMENT BOARD OF UNIMOT S.A.

Introduction

The Management Board of Unimot S.A. (the "Company") engaged us to perform an assurance service providing reasonable assurance consisting in verification of the completeness and compliance with applicable requirements of the information contained in the accompanying remuneration report for the year ended 31 December 2022 (the "Remuneration Report").

Description of the subject matter of the contract and applicable criteria

The remuneration report has been prepared by the Supervisory Board in order to meet the requirements of Art. 90g. Paragraph 1 of the Act of 29 July 2005 on Public Offering, Conditions for Introducing Financial Instruments to the Organised Trading System and Public Companies (the "Public Offering Act"). The applicable requirements for the Remuneration Report are set out in the Act on Public Offering.

The requirements described in the preceding sentence set out the basis for the preparation of the Remuneration Report (the "Basis of Preparation") and are, in our opinion, appropriate criteria for our conclusion to provide reasonable assurance.

Pursuant to the requirements of article 90g, paragraph 10 of the Act on Public Offering, the Remuneration Report is subject to the evaluation of the statutory auditor with respect to the inclusion of the information required pursuant to article 90g, paragraphs 1-5 and 8 of the Act on Public Offering. This report fulfils these requirements.

By the statutory auditor's assessment referred to above, we mean an assessment as to whether, in all material respects, the scope of information presented in the Remuneration Report is complete and has been disclosed with the level of detail required by the Act on Public Offering. In addition, our assessment includes verification whether the information presented in the Remuneration Report is consistent, in all material respects, with the facts, does not omit any material facts and does not contain any material misstatement.

Responsibility of Supervisory Board members

It is the responsibility of the members of the Supervisory Board to prepare the Remuneration Report in accordance with applicable legislation and, in particular, for its completeness. It is the responsibility of the Supervisory Board to select and apply appropriate methods for the preparation of financial data and non-financial information and to design, implement and maintain internal control systems and processes to ensure that the Remuneration Report is prepared free from material misstatement due to error or fraud and meets the applicable requirements.

Our responsibility

Our task was to assess the completeness and compliance with the applicable requirements of the information provided in the attached Remuneration Report and to express, on the basis of the obtained evidence of an independent conclusion from the assurance service performed that provides reasonable assurance.

We conducted our assurance work in accordance with the National Standard on Assurance Engagements Other than Audits and Reviews 3000 (Z) as set out in International Standard on Assurance Engagements 3000 (Revised) - "Assurance Engagements Other than Audits and Reviews of Historical Financial Information" ("KSUA 3000 (Z)"). This standard requires us to comply with ethical requirements and to plan and conduct our work so as to obtain reasonable assurance that the Remuneration Report is prepared, in all material respects, in accordance with the applicable requirements.

Reasonable assurance is a high level of assurance, but does not guarantee that a service conducted in accordance with KSUA 3000 (Z) will always detect an existing material misstatement (material non-compliance).

Quality management requirements and professional ethics

We apply the provisions of National Quality Control Standard 1 as set out in International Quality Management Standard (PL) 1 - "Quality Management for Firms Performing Audits or Reviews of Financial Statements or Engagements for Other Assurance or Related Services" developed by the International Auditing and Assurance Standards Board and adopted by a resolution of the Board of the Polish Audit Oversight Agency. This standard requires us to design, implement and operate a quality management system, including policies and procedures for compliance with ethical requirements, professional standards and applicable laws and regulatory requirements.

We comply with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including the International Independence Standards) issued by the Council on International Ethical Standards for Accountants and adopted by a resolution of the National Council of Statutory Auditors, which is based on the fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality and professional conduct.

Summary of work carried out and limitations of our procedures

The procedures we planned and carried out were designed to obtain reasonable assurance that the Remuneration Report has been prepared, in all material respects, completely and in accordance with the applicable requirements and does not contain material misstatements or omit significant information. The procedures we performed included, in particular:

- reviewing the contents of the Remuneration Report and compare the information contained therein to the applicable requirements;
- reviewing the resolutions of the Company's General Meeting of Shareholders relating to the remuneration policy for the members of the Management Board and the Supervisory Board and the resolutions of the Supervisory Board detailing the same and, where we considered it appropriate, other documents regulating the remuneration required to be disclosed in the Remuneration Report;
- understanding the procedures adopted by the Supervisory Board to prepare the Remuneration Report, including an understanding of the relevant internal control procedures to the extent necessary to assess the risk of material misstatement or omission of significant information;
- determining, by comparison to corporate documents, the list of individuals for whom there is a requirement to include information in the Remuneration Report and to determine, by enquiries of those responsible for preparing the Remuneration Report and, where we considered it appropriate, directly of those required to include information, whether all information provided for by the criteria for preparing the Remuneration Report has been disclosed;
- where we considered it appropriate for the purpose of assessing the Compensation Report's compliance with applicable regulations, reconciling the financial remuneration data presented in the Compensation Report to the Company's accounts or to the relevant source documents; - where we have deemed it appropriate for the purpose of assessing the Completeness of the Compensation Report's compliance with applicable regulations, reconciling with the relevant source documents whether the non-financial information required to be disclosed in the Compensation Report is supported by those source documents and does not omit material facts.

The Remuneration Report has not been audited in accordance with National Auditing Standards. In the course of the assurance procedures performed, we did not audit or review the historical financial information used to prepare the Remuneration Report and, accordingly, we do not accept responsibility for issuing or updating any reports or opinions on the Company's historical financial information. We believe that the evidence we have obtained provides a sufficient and appropriate basis for our conclusion (assessment) below.

Conclusion (assessment)

In our opinion, the Remuneration Report is complete and complies, in all material respects, with the applicable requirements of the Basis of Preparation.

Limitation of use

This report has been prepared by PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k. for the General Meeting of Shareholders, Supervisory Board and Management Board of the Company and is intended solely for the purpose described in the Description of the subject matter of the engagement and applicable criteria. It may not be used for any other purpose.

PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k. accepts no liability in connection with this report arising from contractual or extra-contractual relationships (including negligence) with respect to any party other than the Company. The foregoing does not release us from liability in situations where such release is excluded by law.

The Company's Management Board is responsible for posting the Remuneration Report on the Company's website and for making it available free of charge for at least 10 years from the date of the General Meeting at which the resolution giving an opinion on the Remuneration Report was passed and for the accuracy of the information on the Company's website. The scope of our work does not include the assessment of these issues. Accordingly, we accept no responsibility for any changes that may have been made to the information subject to our assessment or for any differences, if any, between the information covered by the report we issue and the information presented on the Company's website.

Acting on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k., a company entered on the list of entities authorised to audit financial statements under number 144:

The signature is correct

Document signed by Konrad Hołyst

Date: 2023.04.21 10:30:54 CEST

Konrad Hołyst
Statutory Auditor
Registration number: 13709

Warsaw, 21 April 2023