

# Independent Auditor's Limited Assurance Report on the Sustainability Reporting

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For the General Shareholders' Meeting and the Supervisory Board of Firma Oponiarska Dębica S.A.

## *Opinion*

We have performed a limited assurance engagement on the sustainability reporting of Firma Oponiarska Dębica S.A. (the Company) prepared as at December 31, 2024 and for the period from January 1, 2024 to December 31, 2024, included in a separate section of the report on the Company's operations titled Załącznik 1 „Oświadczenie o zrównoważonym rozwoju” (Sustainability Reporting).

Based on the assurance procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that:

- the accompanying Sustainability Reporting is not compliant, in all material respects, with the requirements of Chapter 6c of the Accounting Act of September 29, 1994 (the Accounting Act), including the European Sustainability Reporting Standards (ESRS),
- the materiality assessment process conducted by the Company to identify information included in the Sustainability Reporting (the Materiality Assessment Process) is not compliant, in all material respects, with the ESRS,
- the accompanying Sustainability Reporting is not compliant, in all material respects, with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on the establishment of a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088.

## *Basis for opinion*

We conducted our engagement in accordance with the National Standard on Assurance Engagements for Sustainability Reporting 3002PL *Limited Assurance Engagement on the Sustainability Reporting*, adopted by resolution of the National Council of Statutory Auditors (NSAE 3002PL) and, where appropriate, with the National Standard on Assurance Engagements Other than Audits or Reviews 3000 (R) in the wording of International Standard on Assurance Engagements 3000 (R) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, adopted by resolution of the National Council of Statutory Auditors (NSAE 3000 (R)).

The level of assurance obtained in a limited assurance engagement is substantially lower than in a reasonable assurance engagement because the procedures performed by the auditor for the sustainability reporting assurance engagement in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement.

Our responsibility under those standards is further described in the *Auditor's responsibility for sustainability reporting assurance* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for *International Code of Ethics for Professional Accountants* (including *International Independence Standards*) (IESBA Code) adopted by the National Council of Statutory Auditors' resolution as the principles of professional ethics for statutory auditors that apply to assurance engagements and with the independence requirements specified in the Act of May 11, 2017 on Statutory Auditors, Audit Firms and Public Oversight (the Act on Statutory Auditors) and in Regulation (EU) No 537/2014 of the European Parliament and of the Council of April 16, 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (the Regulation 537/2014). Moreover, we have fulfilled our other ethical obligations in accordance with these requirements and the IESBA Code.

The audit firm applies the Act on Statutory Auditors and the National Standard on Quality Control 1 in the wording of the International Standard on Quality Management (PL) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* adopted by resolution of the Council of the Polish Agency for Audit Oversight, which requires the audit firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

### *Responsibilities of Management Board and Supervisory Board of the Company for the Sustainability Reporting*

The Management Board of the Company is responsible for:

- preparing the Sustainability Reporting in accordance with Chapter 6c of the Accounting Act, including the ESRS,
- conducting the Materiality Assessment Process in accordance with the ESRS,
- preparing the Sustainability Reporting in accordance with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088,
- designing, implementing and maintaining such internal control as the Management Board determines is necessary to enable the preparation of Sustainability Reporting in accordance with Chapter 6c of the Accounting Act, including the ESRS and Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088, that is free from material misstatement, whether due to fraud or error,

including the Management Board of the Company being responsible for designing and implementing the Materiality Assessment Process and for presenting this process in the Sustainability Reporting. This responsibility includes, among others:

- understanding the context in which the Company's business activities and relationships take place, as well as understanding of its affected stakeholders,
- identifying actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or can reasonably be expected to affect, the entity's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term,

- assessing the materiality of identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds and
- making assumptions that are reasonable in the circumstances.

The Management Board of the Company is also responsible for selecting and applying appropriate methods for reporting sustainability matters and determining estimates or preparing forward-looking information in individual disclosures in the Sustainability Reporting that are reasonable in the circumstances. The members of the Supervisory Board of the Company are responsible for overseeing the Company's Sustainability Reporting process.

#### *Inherent limitations in the preparation of the Sustainability Reporting and measurement and evaluation of related issues*

There are inherent limitations regarding the measurement or evaluation of the Sustainability Reporting subject to limited assurance engagement, which are presented below.

- When reporting forward-looking information in accordance with the ESRS, the Management Board of the Company is required to prepare forward-looking information based on disclosed assumptions about events that may occur in the future and on possible future actions of the Company. The actual outcome may be different because anticipated events often do not occur as expected.
- In determining the disclosures in the Sustainability Reporting, the Management Board of the Company interprets undefined legal terms and other concepts that may be interpreted in different ways, including compliance of their interpretation with the law, and are therefore subject to uncertainty.
- Where applicable, as indicated in the Company's disclosures regarding Disclosure in relation to specific circumstances BP-2 and ESRS E1 Climate change, greenhouse gas emissions quantification is subject to significant, inherent measurement uncertainty resulting from both scientific and estimation uncertainty.

#### *Auditor's responsibility for the assurance of the Sustainability Reporting*

Our objectives are to plan and perform the assurance engagement on sustainability reporting in such a manner as to obtain limited assurance that the Sustainability Reporting is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report on sustainability reporting containing our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this Sustainability Reporting.

As part of a limited assurance engagement on sustainability reporting conducted in accordance with NSAE 3002PL, we exercise professional judgment and maintain professional skepticism throughout the engagement.

Our responsibility in respect to the Sustainability Reporting in relation to the Materiality Assessment Process includes:

- obtaining an understanding of the Materiality Assessment Process solely for the purpose of assessing its compliance with the ESRS, and not for the purpose of expressing an opinion on the effectiveness of this process, including its outcome,
- designing and performing procedures to evaluate whether the Materiality Assessment Process is consistent with the description of the Materiality Assessment Process presented in the Sustainability Reporting.

Our other responsibilities with respect to the Sustainability Reporting include:

- obtaining an understanding of the entity's control environment, processes and information systems relevant to the preparation of the Sustainability Reporting, but not evaluating the design of specific

controls, nor obtaining evidence about their implementation or testing the operating effectiveness of those controls,

- identifying disclosures in which material misstatements are likely to arise, whether due to fraud or error,
- designing and performing procedures on disclosures in the Sustainability Reporting in which material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Our opinion on the Sustainability Reporting does not cover other information accompanying the Sustainability Reporting and our assurance report, or containing them, nor information contained in the Sustainability Reporting that is not subject to assurance.

### *Summary of the work performed*

A limited assurance engagement on sustainability reporting involves performing procedures to obtain evidence about the Sustainability Reporting. The nature, timing and extent of procedures selected depend on professional judgment, including the identification of disclosures in the Sustainability Reporting in which material misstatements are likely to arise, whether due to fraud or error.

In conducting our limited assurance engagement on the Sustainability Reporting, we performed the following procedures:

- we have gained an understanding of the Materiality Assessment Process through:
  - addressing enquiries to understand the sources of information used by the Management Board, such as stakeholder engagement, business plans and strategy documents,
  - familiarization with the documentation in this area, that was communicated to us,
- we have verified that the results of the materiality assessment process have been properly captured in the report
- we have gained an understanding of the report drafting process by understanding the Company's control environment, processes and information system, which are relevant for the preparation of the report, but not for the purpose of expressing an opinion on the effectiveness of internal control,
- we have assessed, whether the information identified in the Materiality Assessment Process is disclosed in the report,
- we have assessed, that the structure and presentation in the report is in accordance with the ESRS,
- we have performed assurance procedures on selected information in the report,
- where appropriate, we have compared the disclosures in the report with the corresponding disclosures in other elements of the Company's annual financial statements,
- we have evaluated the methods, assumptions and data used to estimates and future data,
- we have analyzed the fulfilment of the minimum guarantees by analyzing the evidence on methods and assumptions used for the evaluation compliance of the activity with the minimum guarantees,
- we have gained an understanding of the Company's process for identifying business that qualifies for the taxonomy. consistent with the taxonomy and appropriate disclosures in the report.

### *Other matters – comparative information*

Our assurance engagement on the Sustainability Reporting does not extend to comparative information for prior periods. Our opinion is not modified in respect of this matter.

**THIS IS TRANSLATION ONLY. The Polish language version of the report is the only valid and legally binding version. This translation into English is provided to facilitate understanding of the report.**