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*This document is a translation.  
The Polish original should be referred to in matters of interpretation.*

## **INDEPENDENT AUDITOR'S REPORT ON A REASONABLE ASSURANCE ENGAGEMENT TO ASSESS A REMUNERATION REPORT**

### **To the General Meeting and Supervisory Board of Selvita S.A.**

We have been engaged to assess the accompanying remuneration report of Selvita S.A. (hereinafter "the Company") for the year 2025 for completeness of the information contained therein as required under Article 90g paragraphs 1 - 5 and 8 of the Act of 29 July 2005 on Public Offerings, Conditions Governing the Introduction of Financial Instruments to Organized Trading, and on Public Companies (consolidated text: 2025 Journal of Laws, item 592 with subsequent amendments) (hereinafter "the Public Offerings Act").

#### ***Identification of the Applicable Criteria and Description of Subject Matter***

The remuneration report has been prepared by the Supervisory Board in order to comply with the requirements of Article 90g paragraph 1 of the Public Offerings Act. The applicable requirements for the remuneration report are contained in the Public Offerings Act.

The requirements described in the preceding sentence set out the basis for the preparation of the remuneration report and are, in our view, appropriate criteria for us to formulate a reasonable assurance conclusion.

In accordance with the requirements of Article 90g paragraph 10 of the Public Offerings Act, the remuneration report shall be assessed by an auditor with respect to the inclusion therein of the information required under Article 90g paragraphs 1 - 5 and 8 of the Public Offerings Act. This report constitutes compliance with that requirement.

By the auditor's assessment referred to in the preceding sentence and constituting the basis for our reasonable assurance conclusion, we mean an assessment of whether, in all material respects, the scope of information presented in the remuneration report is complete and the information has been disclosed in the detail required by the Public Offerings Act.

#### ***Responsibilities of the Supervisory Board***

In accordance with the Public Offerings Act, members of the Company's Supervisory Board are responsible for the preparation of the remuneration report in accordance with binding regulations, and in particular for the completeness of the report and the information contained therein.

The responsibility of the Supervisory Board also includes designing, implementing and operating an internal control system to ensure the preparation of a complete remuneration report free from material misstatements resulting from fraud or error.

BDO spółka z ograniczoną odpowiedzialnością spółka komandytowa, Sąd Rejonowy dla m. st. Warszawy, XIII Wydział Gospodarczy, KRS: 0000729684, REGON: 141222257, NIP: 108-000-42-12. Wartość wkładu kapitałowego wynosi 10.037.500 zł. Biura BDO w Polsce: Katowice 40-007, ul. Uniwersytecka 13, tel.: +48 32 661 06 00, katowice@bdo.pl; Kraków 31-548, al. Pokoju 1, tel.: +48 12 378 69 00, krakow@bdo.pl; Poznań 60-650, ul. Piątkowska 165, tel.: +48 61 622 57 00, poznan@bdo.pl; Wrocław 53-332, ul. Powstańców Śląskich 7a, tel.: +48 71 734 28 00, wroclaw@bdo.pl.

BDO spółka z ograniczoną odpowiedzialnością spółka komandytowa jest członkiem BDO International Limited, brytyjskiej spółki i częścią międzynarodowej sieci BDO, złożonej z niezależnych spółek członkowskich.

### ***Responsibilities of the Auditor***

Our objective was to assess the completeness of the information provided in the accompanying remuneration report against the criterion set out in the *Identification of the Applicable Criteria and Description of Subject Matter* section, and to express, on the basis of the evidence obtained, an independent conclusion on the performance of the reasonable assurance engagement.

We performed the engagement in accordance with the provisions of National Standard on Assurance Engagements Other than Audits and Reviews 3000 (Z) in the wording of International Standard on Assurance Engagements 3000 (Revised) - *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, adopted by Resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019, with subsequent amendments (hereinafter: “KSUA 3000 (Z)”).

This standard requires the auditor to plan and perform procedures to obtain reasonable assurance that the remuneration report has been prepared completely in accordance with specified criteria.

Reasonable assurance is a high level of assurance, but it is not a guarantee that an engagement performed in accordance with KSUA 3000 (Z) will always detect an existing material misstatement.

The choice of procedures depends on the auditor’s judgement, including the auditor’s assessment of the risk of material misstatement resulting from fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the complete report in order to design appropriate procedures to provide the auditor with sufficient and appropriate evidence. The internal control system was not assessed for the purpose of expressing a conclusion on the effectiveness of its operation.

### ***Summary of the Work Performed and Limitations of Our Procedures***

The procedures we planned and performed included, in particular:

- reviewing the remuneration report and comparing the information contained therein to the applicable requirements;
- reviewing the resolutions of the Company’s General Meeting concerning the remuneration policy for members of its Management Board and Supervisory Board and the related supplementary resolutions of the Supervisory Board;
- identifying, by comparison with corporate documents, a list of those whose information is required to be included in the remuneration report, and determining, by enquiring of those responsible for preparing the report and, where we considered it appropriate, also directly of those covered by the reporting requirement, whether all the information required by the criteria for preparing the remuneration report has been disclosed.

Our procedures were solely intended to obtain evidence that the information included by the Supervisory Board in the remuneration report complies with the applicable completeness requirements. The objective of our work was not to assess the sufficiency of the information included in the remuneration report for the purpose of preparing the remuneration report, nor to assess the correctness and reliability of the information contained therein, in particular as regards the amounts disclosed, including previous year estimates, numbers, dates, inclusion in distribution, allocation methods, compliance with the remuneration policy adopted by the Management Board.

The remuneration report was not audited as defined in the National Standards on Auditing. Our assurance procedures did not include an audit or review of the information used to prepare the remuneration report. Accordingly, we do not accept responsibility for expressing 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 below.

### ***Ethical Requirements, Including Independence***

In performing the engagement the auditor and the audit firm complied with the independence and other ethical standards set out in the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants, adopted by Resolution No. 207/7a/2023 of the National Council of Statutory Auditors of 17 December 2023 on the principles of professional ethics for statutory auditors (hereinafter “the IESBA Code”). The IESBA Code is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct. We have also complied with other independence and ethical requirements applicable to this assurance engagements in Poland.

### ***Quality Control Requirements***

Our audit firm applies National Standard on Quality Control 1 in the wording of 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 the Council of the Polish Agency for Audit Oversight in Resolution No. 38/1/2022 of 15 November 2022, that requires firms to design, implement and operate quality management systems, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### ***Conclusion***

As the auditor's conclusion has been formulated based on the matters described above, the conclusion should be read with these matters in mind.

In our opinion, the accompanying remuneration report, in all material respects, contains all the elements listed in Article 90g, paragraphs 1 - 5 and 8 of the Public Offerings Act.

### ***Limitations of Use***

This report has been prepared by BDO spółka z ograniczoną odpowiedzialnością sp.k. for the General Meeting of Shareholders and Supervisory Board and is intended solely for the purpose described in the *Identification of the Applicable Criteria and Description of Subject Matter* section. It should not be used for any other purpose.

BDO spółka z ograniczoną odpowiedzialnością sp.k. does not accept any liability arising from contractual or non-contractual relationships (including for negligence) in respect of third parties in the context of this report. The foregoing does not relieve us of liability in situations where such relief is precluded by law.

*/Signed with a qualified electronic signature on the Polish original/*

**Anna Sekulska**  
Certified Auditor  
Registration No. 11438

Performed the engagement on behalf of

**BDO spółka z ograniczoną odpowiedzialnością sp.k. with its registered office in Warsaw**  
entered on the list of audit firms in number 3355

Kraków, 27 May 2026