



The Supervisory Board's Assessment of:

the separate financial statements of Auto Partner S.A. for the financial year ended 31 December 2023

the Directors' Report on the operations of Auto Partner S.A. and the Auto Partner Group in the financial year 2023

the consolidated financial statements of the Auto Partner Group for the financial year ended 31 December 2023

Bieruń, 10 April 2024

I. Legal basis and scope of assessment

This assessment is provided in fulfilment of the obligations of the Supervisory Board of Auto Partner S.A. arising under:

- Section 70.1.14 and Section 71.1.12 of the Minister of Finance's Regulation on current and periodic information to be published by issuers of securities and conditions for recognition as equivalent of information whose disclosure is required under the laws of a non-member state, dated 29 March 2018;
- Art. 382.3 of the Commercial Companies Code;
- Art. 21.1(c) of the Company's Articles of Association.

This assessment covers:

- the separate financial statements of Auto Partner S.A. for the financial year ended 31 December 2023,
- the Directors' Report on the operations of Auto Partner S.A. and the Auto Partner Group in the financial year 2023,
- the consolidated financial statements of the Auto Partner Group for the financial year ended 31 December 2023.

II. Supervisory Board's assessment of the separate financial statements of Auto Partner S.A. for the period from 1 January to 31 December 2023

Acting pursuant to Art. 382.3 of the Commercial Companies Code and Art. 21.1(c) of the Company's Articles of Association, the Supervisory Board reviewed and assessed the separate financial statements of Auto Partner S.A. for the financial year 2023. PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. of Warsaw, i.e. the Auditor selected by the Supervisory Board to audit the Company's financial statements, audited the financial statements of Auto Partner S.A. for the reporting period from 1 January to 31 December 2023, as prepared by the Management Board. According to the information presented by the Auditor to the Audit Committee, the audited financial statements of Auto Partner S.A. for 2023 in all material respects:

- give a true and fair view of Auto Partner S.A.'s assets and financial position as at 31 December 2023, as well as its financial results and cash flows for the financial year from 1 January to 31 December 2023, in accordance with the applicable International Financial Reporting Standards as endorsed by the European Union and the adopted accounting policies;
- are compliant with the form and substance requirements under applicable legislation and the Company's Articles of Association;
- were prepared on the basis of properly maintained accounting records, in accordance with Chapter 2 of the Accounting Act of 29 September 1994.

Based on its own findings, findings of the Audit Committee and information provided by the Auditor, the Supervisory Board gives a positive assessment of the Company's separate financial statements for the period from 1 January to 31 December 2023, comprising:

- the separate statement of financial position as at 31 December 2023, showing total assets and total equity and liabilities of PLN 1,766,529 thousand;
- the separate statement of profit or loss for the period from 1 January to 31 December 2023, showing net profit of PLN 221,025 thousand, and the separate statement of comprehensive income for the period from 1 January to 31 December 2023, showing total comprehensive income of PLN 221,025 thousand;
- the separate statement of changes in equity for the period from 1 January to 31 December 2023, showing an increase in equity of PLN 201,432 thousand;
- the separate statement of cash flows for the period from 1 January to 31 December 2023, showing a PLN 355 thousand change in net cash;
- notes to the financial statements.

In assessing the financial statements, the Supervisory Board considered the findings made by the auditor in the course of the audit. To the best of its knowledge, the Supervisory Board concludes that the financial statements have been prepared in accordance with applicable laws and regulations and that the data contained in the financial statements give a true and fair view of the Company's financial position and faithfully represent all information that is relevant for assessing the Company's business performance, profitability, and cash flows for the period under review. The amounts disclosed in the financial statements are true and accurate and consistent with the Company's records.

III. Supervisory Board's assessment of the Directors' Report on the operations of Auto Partner S.A. and the Auto Partner Group in the financial year 2023

Acting pursuant to Art. 382.3 of the Commercial Companies Code and Art. 21.1(c) of the Company's Articles of Association, the Supervisory Board reviewed and assessed The Directors' Report on the operations of Auto Partner S.A. and the Auto Partner Group in the financial year 2023, which also includes the Company's corporate governance statement. According to the information presented in the Auditor's report, the Directors' Report has been prepared in accordance with Art. 49 of the Accounting Act and Sections 70-71 of the Minister of Finance's Regulation of 29 March 2018 on current and periodic information to be published by issuers of securities and conditions for recognition as equivalent of information whose disclosure is required under the

laws of a non-member state as well as being consistent with the Group's consolidated financial statements and the Company's separate financial statements.

The Supervisory Board gives a positive assessment of the Directors' Report, having found that the information it contains is true and accurate and consistent with the said financial statements. The report gives a complete, true and fair view of the Company's and the Auto Partner Group's standing, including all material events relevant for their performance. The Supervisory Board approves the Management Board's activities in the period from 1 January to 31 December 2023.

IV. Supervisory Board's assessment of the consolidated financial statements of the Auto Partner Group for the period from 1 January to 31 December 2023

Acting pursuant to Art. 21.1(c) of the Company's Articles of Association, the Supervisory Board reviewed and assessed the consolidated financial statements of the Auto Partner Group for the financial year 2023. PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. of Warsaw, i.e. the Auditor selected by the Supervisory Board to audit the Group's financial statements, audited the consolidated financial statements of the Auto Partner Group for the reporting period from 1 January to 31 December 2023, as prepared by the Management Board. According to the information presented by the Auditor to the Audit Committee, the audited consolidated financial statements of the Auto Partner Group for 2023 in all material respects:

- give a true and fair view of the assets and financial position of the Auto Partner Group, whose parent is Auto Partner S.A., as at 31 December 2023, as well as the Group's consolidated financial results and cash flows for the financial year from 1 January to 31 December 2023, in accordance with the applicable International Financial Reporting Standards as endorsed by the European Union and the adopted accounting policies;
- are compliant with the form and substance requirements under applicable legislation and the Articles of Association of Auto Partner S.A.

Based on its own findings, findings of the Audit Committee and information provided by the Auditor, the Supervisory Board gives a positive assessment of the Auto Partner Group's consolidated financial statements for the period from 1 January to 31 December 2023, comprising:

- the consolidated statement of financial position as at 31 December 2023, showing total assets and total equity and liabilities of PLN 1,793,923 thousand;
- the consolidated statement of profit or loss for the period from 1 January to 31 December 2023, showing net profit of PLN 223,586 thousand, and the consolidated statement of comprehensive income for the period from 1 January

to 31 December 2023, showing total comprehensive income of PLN 222,961 thousand;

- the consolidated statement of changes in equity for the period from 1 January to 31 December 2023, showing an increase in equity of PLN 203,368 thousand;
- the consolidated statement of cash flows for the period from 1 January to 31 December 2023, showing a PLN 2,429 thousand change in net cash;
- notes to the financial statements.

In assessing the consolidated financial statements of the Auto Partner Group, the Supervisory Board considered the findings made by the auditor in the course of the audit. To the best of its knowledge, the Supervisory Board concludes that the consolidated financial statements have been prepared in accordance with applicable laws and regulations and that they faithfully and completely represent the Auto Partner Group's assets and financial position and performance in the reporting period. The amounts disclosed in the consolidated financial statements are true and accurate and consistent with the Company's records, as confirmed by the Auditor's report.

V. Non-financial information

In compliance with Art. 49b of the Accounting Act, the Company's non-financial information has been presented separately in a dedicated Non-Financial Report.

VI. Other

COVID-19 pandemic risks in Poland and globally

Although the declared state of the coronavirus pandemic continued in the first half of 2023, in the Supervisory Board's opinion, it had no material impact on the Company's or the Group's operations.

Impact of the political and economic situation in Ukraine on the Company's and its Group's business:

The Group identified no impact of the war in Ukraine on its operations in 2023. The Company's exposure to the Ukrainian market is negligible, accounting for less than 0.5% of its monthly revenue. To manifest solidarity with Ukraine, the Company suspended its business on the Russian and Belarusian markets, closed all representative offices and discontinued the export of aftermarket parts to both Russia and Belarus. The Company's exports to the Russian and Belarusian markets accounted for 0.1% and 0.02%, respectively, of its monthly revenue.

The Supervisory Board shares the Management Board's opinion that the situation in Ukraine did not have a material impact, whether direct or indirect, on the Company's operations, business continuity or financial condition. There were no indications of asset impairment linked to the conflict in Ukraine, as the Company does not possess any non-financial assets in the country that could be affected by military operations there. Assuming that the armed conflict in Ukraine does not extend to neighbouring countries, particularly Poland and other EU nations, it is not expected to significantly affect the Company's sales volumes, cash flows, and profitability in the long term.

However, the Supervisory Board wishes to emphasise that this expectation, while based on the best knowledge of the Supervisory Board, may differ from the actual impact given uncertainty arising from the unpredictable nature and effects of the Russian Federation's military actions in Ukraine on the economic landscape of Poland and Europe, and consequently, their influence on the Company's sales volumes, cash flows, and profitability.

The Supervisory Board and the Management Board are jointly monitoring the situation to the extent it could potentially affect the Company's or the Group's business in future periods.

For the Supervisory Board:

Jarosław Plisz – Chair of the Supervisory Board