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Independent auditor's report on a reasonable assurance engagement regarding the assessment of the remuneration report

To the Shareholders and the Supervisory Board of ACTION S.A.

We have been engaged to assess the accompanying remuneration report of ACTION Spółka Akcyjna (the "Company"), with its registered office in Zamienie, ul. Dawidowska 10, for the year 2025, with respect to the completeness of the information contained therein as required under Article 90g(1)–(5) and (8) of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies (the "Act on Public Offering").

Identification of criteria and description of the subject matter of the engagement

The remuneration report has been prepared by the Company's Supervisory Board in order to comply with the requirements set out in Article 90g(1) of the Act on Public Offering. The applicable requirements relating to the remuneration report are set out in the Act on Public Offering.

The requirements described in the preceding sentence determine the basis for the preparation of the remuneration report and, in our opinion, constitute suitable criteria for formulating our reasonable assurance conclusion.

In accordance with the requirements of Article 90g(10) of the Act on Public Offering, the remuneration report is subject to assessment by a statutory auditor with regard to the inclusion of the information required under Article 90g(1)–(5) and (8) of the Act on Public Offering. This report constitutes the fulfilment of that requirement.

By the statutory auditor's assessment referred to in the preceding sentence, forming the basis for our reasonable assurance conclusion, we understand 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 with the level of detail required by the Act on Public Offering.

Responsibilities of the Members of the Supervisory Board

In accordance with the Act on Public Offering, the Members of the Company's Supervisory Board are responsible for the preparation of the remuneration report in compliance with the applicable laws and regulations, and in particular for the completeness of this report and the information contained therein.

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

Responsibilities of the statutory auditor

Our objective was to assess the completeness of the information included in the accompanying remuneration report against the criteria set out in the section *Identification of criteria and description of the subject matter of the engagement* and, based on the evidence obtained, to express an independent reasonable assurance conclusion arising from the assurance engagement performed.

We conducted our engagement in accordance with the National Standard on Assurance Engagements Other than Audits or Reviews 3000 (Z), consistent with the International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, adopted by resolution of the National Council of Statutory Auditors, as amended (NSAE 3000 (Z)).

This standard requires the statutory auditor to plan and perform procedures in such a way as to obtain reasonable assurance that the remuneration report has been prepared, in all material respects, in accordance with the specified criteria.

Reasonable assurance is a high level of assurance, but it does not guarantee that an engagement conducted in accordance with NSAE 3000 (Z) will always detect a material misstatement when it exists.

The selection of procedures depends on the statutory auditor's judgment, including the assessment of the risk of material misstatement due to fraud or error. In making those risk assessments, the statutory auditor considers internal controls relevant to the preparation of a complete remuneration report in order to design procedures that are appropriate in the circumstances and to obtain sufficient appropriate evidence. The assessment of the effectiveness of internal control was not performed for the purpose of expressing a conclusion on its effectiveness.

Summary of work performed and limitations of our procedures

The procedures we planned and performed included, in particular:

- reviewing the content of the remuneration report and comparing the information included therein with the applicable requirements,
- reviewing the resolutions of the General Meeting of the Company regarding the remuneration policy of the Members of the Management Board and the Supervisory Board, as well as the Supervisory Board's resolutions specifying that policy,
- determining, by reference to corporate documents, the list of persons with respect to whom there is a requirement to disclose information in the remuneration report, and determining, through inquiries addressed to persons responsible for the preparation of the report, and where considered appropriate, also directly to the persons concerned, whether all information required under the criteria for the preparation of the remuneration report has been disclosed.

Our procedures were designed solely to obtain evidence that the information included by the Supervisory Board in the remuneration report, in terms of its completeness, is in accordance with the applicable requirements. The objective of our engagement was not to assess the sufficiency of the information included in the remuneration report in relation to the purpose of its preparation, nor to assess the accuracy or reliability of the information contained therein, in particular with respect to disclosed amounts, including estimates made for prior years, figures, dates, classifications, allocation methods, or compliance with the adopted remuneration policy.

The remuneration report was not subject to an audit within the meaning of National Standards on Auditing. In the course of the assurance procedures performed, we did not audit or review the information used in the preparation of the remuneration report and, accordingly, we do not assume responsibility for issuing or updating any reports or opinions on the Company's historical financial information.

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

Ethical requirements, including independence

In performing this engagement, the statutory auditor and the audit firm complied with independence requirements and other ethical requirements set out in the *Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board for Accountants, as adopted by the resolution of the National Council of Statutory Auditors as the professional ethics principles for statutory auditors (IESBA Code).

The IESBA Code is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. We have also complied with other independence and ethical requirements applicable to this assurance engagement in Poland.

Quality management requirements

The audit firm applies national quality management standards as adopted by resolution of the Polish Agency for Audit Oversight, which require 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.

Conclusion

The matters described above constitute the basis for the statutory auditor's conclusion and, accordingly, this conclusion shall be read in conjunction with those matters.

In our opinion, the accompanying remuneration report, in all material respects, contains all the elements required under Article 90g(1)–(5) and (8) of the Act on Public Offering.

Restriction on use

This report has been prepared by Grant Thornton Polska Prosta spółka akcyjna ("Grant Thornton") for the General Meeting of Shareholders and the Supervisory Board of the Company and is intended solely for the purpose described in the section *Identification of criteria and description of the subject matter of the engagement*, and it should not be used for any other purpose.

Grant Thornton does not accept any liability, whether arising from contractual or non-contractual relationships (including negligence), towards third parties in connection with this report. This does not release us from liability in situations where such limitation or exclusion of liability is prohibited by law.

Paweł Zaczyński

Statutory Auditor No. 13290, performing the engagement on behalf of
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Warsaw, 28 April 2026