



This document is a translation.

The Polish original should be referred to in matters of interpretation.

Independent auditor's report on the assurance of sustainability information providing limited assurance for the General Meeting and Supervisory Board of Selvita S.A.

Opinion

We have performed a limited assurance engagement on the sustainability information of the Capital Group Selvita S.A. (hereinafter referred to as “the Group”), whose parent company is Selvita S.A. (the “Parent Company”) prepared as at 31 December 2025 and for the period from 1 January 2025 to 31 December 2025, included in *Management Board Report on the Activities of the Group for the Financial Year 2025*, prepared as a separate document *Consolidated Annual Report for the Financial Year Ended 31 December 2025 Part 2. Sustainability Report of the Selvita Group for the Year 2025*, which constitutes an integral part of the *Management Board Report on the Activities of the Group Financial Year 2025*. (“Sustainability information”).

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

- the attached Sustainability information is not compliant, in all material respects, with the requirements of Chapter 6c of the Accounting Act of 29 September 1994 (consolidated text: Journal of Laws of 2023, item 120, as amended) (“Accounting Act”), including the European Sustainability Reporting Standards (“ESRS”);
- the materiality assessment process carried out by Group to identify the information included in the Sustainability information (“Materiality Assessment Process”) is not compliant, in all material respects, with the ESRS;
- the attached Sustainability information 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 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ EU L 198 of 22 June 2020, p. 13, as amended) (“Regulation on taxonomy”).

Our opinion on the Sustainability information does not refer to other information accompanying the Sustainability information and our report or containing it, or to information contained in the Sustainability information that is not subject to assurance. Other information include elements of the Group annual report's, except for the Sustainability information and our report on the assurance of the Sustainability information, as well as the report on the audit of the Group's consolidated financial statements (“Other Information”). As part of this engagement, we have not performed any assurance procedures in relation to the Other Information. However, the engagement partner on behalf of another audit firm conducted a separate audit of the Group's consolidated financial statements, which form part of the Other Information.

Basis for opinion

We conducted the limited assurance sustainability information assurance in accordance with the National Standard for Sustainability information Assurance Engagements 3002PL - “Limited assurance service for sustainability information” established by the National Council of Statutory Auditors by Resolution No. 854/20a/2025 of 23 January 2025 (“KSUA 3002PL”) and, respectively, the National Standard for Assurance Engagements Other than Audits and Reviews 3000 (R) in the wording of the International Standard on Assurance Engagements 3000 (Revised) - “Assurance Services Other than Audits or Reviews of Historical Financial Information” established by the National Council of Statutory Auditors by Resolution No. 3436/52e/2019 of 8 April 2019, as amended (“KSUA 3000 (R)”).

The level of assurance obtained in a limited assurance engagement is significantly lower than in a reasonable assurance engagement, because the procedures performed by the auditor of sustainability information under a limited assurance engagement differ in nature and timing and are narrower in scope than those performed under a reasonable assurance engagement.

Our responsibilities under these standards are described in more detail in the section “Responsibilities of the sustainability information auditor”.

We are independent of the Group's in accordance with the International Code of Ethics for Professional Accountants (including the International Standards on Independence) introduced by the International Ethics Standards Board for Accountants (“IESBA Code”), adopted by Resolution No. 207/7a/2023 of the National Council of Statutory Auditors of 17 December 2023 (as amended), relating to assurance engagements, and the requirements set out in the Act of 11 May 2017 on statutory auditors, audit firms and public oversight (consolidated text: Journal of Laws of 2025, item 1891) and Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ EU L 158 of 27 May 2014, p. 77, as amended), which are relevant to the sustainability information assurance engagement, and we have fulfilled other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our audit firm applies National Standard Quality Control 1 as set out in International Standard on Quality Control (PL) 1 - “Quality Control for Firms that Perform Audits or reviews of financial statements or other assurance or related services”, introduced by Resolution No. 38/1/2022 of the Polish Audit Oversight Agency dated 15 November 2022, which requires the firm to design, implement and operate a quality management system, including policies and procedures for 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.

Responsibility for Sustainability information

The Management Board of the Parent Company is responsible for:

- preparing the Sustainability information in accordance with Chapter 6c of the Accounting Act, including ESRS;
- conducting the Materiality Assessment Process in accordance with ESRS to identify the information included in the Group's Sustainability information;
- preparing Sustainability information in accordance with Article 8 of the Regulation on taxonomy;
- designing, implementing and maintaining internal controls that the Management Board deems necessary for the preparation of Sustainability information in accordance Chapter 6c of the Accounting Act, including ESRS and Article 8 Regulation on taxonomy, which does not contain material misstatements, whether caused by fraud or error;

including the Management Board of the parent company is responsible for designing and implementing the Materiality Assessment Process and for disclosing this process in the Sustainability information.

This responsibility includes:

- understanding the context in which the Group's activities and business relationships are conducted, as well as understanding the stakeholders on whom the Group has an impact;
- identifying the actual and potential impact (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 financing or cost of capital in the short, medium or long term;
- assessing the significance of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds;
- adopting assumptions that are reasonable in the circumstances.

The Management Board of the Parent Company is also responsible for selecting and applying appropriate methods for reporting sustainability matters and for making estimates or preparing forward-looking information in specific disclosures in the Sustainability information that are reasonable in the circumstances.

The Supervisory Board of the Parent Company is responsible for overseeing the Group's sustainability information process.

Inherent limitations in preparing Sustainability information

When reporting forward-looking information in accordance with the ESRS, the Management Board of the Group's is required to prepare forward-looking information based on disclosed assumptions about events that may occur in the future and possible future actions of the Group. The actual results of may differ, as anticipated events often do not occur in line with expectations.

When determining disclosures in the Sustainability information, the Management Board of the Parent Company interprets undefined legal and other concepts. Undefined legal and other concepts may be interpreted in different ways, including in terms of their compliance the Management Board of the Parent Company with the law, and are therefore subject to uncertainty.

The quantification of greenhouse gas emissions is subject to inherent uncertainty resulting incomplete scientific knowledge underlying the determination of emission factors and global warming (GWP - Global Warming Potential) used to convert emissions of various gases into CO₂ equivalents.

Responsibility of the sustainability information auditor

Our objectives are to plan and perform the sustainability information assurance engagement in such a way as to obtain limited assurance that the Sustainability information is free from material misstatement, whether due to fraud or error, and to issue a sustainability information assurance report providing limited assurance, which includes our opinion. Misstatements may 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 information. As part of the limited assurance sustainability information assurance engagement, performed in accordance with KSUA 3002PL, we exercise professional judgement and maintain professional skepticism throughout the engagement.

Our responsibility in relation to the Sustainability information in connection with the Materiality Assessment Process includes:

- gaining an understanding of the Materiality Assessment Process solely for the purpose of assessing its compliance with the ESRS, rather than to express an opinion on the effectiveness of the Process, including its outcome;
- designing and performing procedures to assess whether the Materiality Assessment Process is consistent with the description of that process presented in the Sustainability information.

Our other responsibilities in relation to the Sustainability information include:

- obtaining an understanding of the entity's control environment, processes and information systems relevant to the preparation of the Sustainability information, but do not include evaluating the design of individual controls, obtaining evidence of their implementation or testing their operating effectiveness;
- identifying disclosures that are susceptible to material misstatement, whether due to fraud or error;
- designing and performing procedures on disclosures in the Sustainability information that are susceptible to material misstatement. 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, misrepresentation or the override of internal control.

Summary of work performed

The limited assurance sustainability information engagement involves performing procedures to obtain evidence about sustainability information.

We designed and performed our procedures to obtain evidence about the Sustainability information that is sufficient and appropriate to provide a basis for our opinion. The nature, timing and extent of our procedures depend on our understanding of the Sustainability information and other circumstances of the engagement, including the identification of disclosures for which there is a risk of material misstatement in the Sustainability information, whether due to fraud or error. We exercised professional judgement and maintained professional skepticism throughout the engagement.

In performing our limited assurance engagement on the Sustainability information, we performed the following procedures:

- With respect to the Materiality Assessment Process:
 - we obtained an understanding of the Materiality Assessment Process by making enquiries to understand the sources of information used by the Parent Company's Management Board and reviewed the Group's internal documentation regarding its Materiality Assessment Process;
 - we assessed whether the evidence obtained from our procedures regarding the Materiality Assessment Process was consistent with the description of the Materiality Assessment Process presented in the Sustainability information.
- With regard to the Sustainability information:
 - we obtained an understanding of the Group's reporting processes relevant to the preparation of its Sustainability information by obtaining an understanding of the Group's control environment, processes and information systems, but without assessing the design of individual control activities, obtaining evidence of their implementation or testing their effectiveness;
 - we assessed whether the material information identified as part of the Materiality Assessment Process was included in the Sustainability Report;
 - we assessed whether the structure and presentation of the Sustainability information is compliant with ESRS;

- we directed enquiries to employees of the Parent Company and subsidiaries involved in the preparation of the Group's Sustainability information and performed analytical procedures on selected disclosures contained in the Sustainability information;
- based on a sample, we performed procedures to verify the reliability of selected disclosures contained in the Sustainability information;
- where applicable, we compared the disclosures in the Group's Sustainability information with the corresponding disclosures in the Consolidated Financial Statements of the Selvita S.A. Capital Group for the year ended 31 December 2025 and in the Management Board Report on the Activities of the Selvita S.A. Capital Group in 2025 (including the Management Board Report on the Activities of Selvita S.A. and the Sustainability statement);
- we assessed the methods, assumptions and data used to develop significant estimates and forward-looking information, and the manner in which these methods were applied;
- we obtained an understanding of the Group's process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Sustainability information;
- we have gained an understanding of the Group's process for assessing the alignment of its activities with the minimum guarantees;
- we assessed whether the taxonomy disclosures on key performance indicators were presented using the standard templates required by the Regulation on taxonomy;
- where applicable, we compared the taxonomy disclosures with the relevant amounts reported in the Group's consolidated financial statements.

Other matters

The Group's sustainability information for the year ended 31 December 2024 has been subject to a limited assurance engagement by an certified auditor acting on behalf of another audit firm, who issued an independent auditor report on the Group's Sustainability information on 26 March 2025.

The engagement partner responsible for the assurance of the Sustainability information, which resulted in this independent auditor's report, is Anna Sekulska.

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

on behalf of which the engagement partner of sustainability information conducted the assurance of the Sustainability information

Signed with a qualified electronic signature on the Polish original

Anna Sekulska
Certified Auditor
Registration No. 11438

Kraków, 30 March 2026