Budujemy zaufanie
w audycie

Report of the independent certified auditor on the audit of the annual consolidated financial statements of the Group

Poznań, 27 March 2025

Caspar Asset Management S.A.

for the financial year ended
on 31 December 2024

Report of the independent certified auditor on the audit of the annual consolidated financial statements

4AUDYT sp. z o.o.
ul. Skryta 7/1
60-779 Poznań

NIP [Tax Identification Number]: 7811817052
KRS [Number of entry into the National Court Register]: 0000304558

+48 61 816 27 81
biuro@4audyt.pl
4audyt.pl

For the General Meeting and the Supervisory Board
Caspar Asset Management S.A.

Opinion

We conducted an audit of the annual consolidated financial statements of the Group (the 'Group'), in which the parent company is **Caspar Asset Management S.A.** (the 'Company', the 'Parent Company') headquartered in Poznań, at ul. Półwiejskiej 32, KRS 0000335440, for the financial year ended on 31 December 2024, which comprises:

a. the consolidated statement of financial position as of 31 December 2024, which shows total assets and liabilities amounting to **PLN 44,896 thousand**,

b. the consolidated statement of profit or loss and other comprehensive income for the financial year from 01 January 2024, to 31 December 2024, which shows a net profit of **PLN 1,419 thousand** and total comprehensive income of **PLN 1,463 thousand**,

c. the consolidated statement of changes in equity for the financial year from 01 January 2024, to 31 December 2024, which shows an increase in equity of **PLN 13,190 thousand**,

d. the consolidated statement of cash flows for the financial year from 01 January 2024, to 31 December 2024, which shows negative cash flows amounting to **PLN 98 thousand**,

e. additional information to the consolidated financial statements,

(the 'consolidated financial statements').

In our opinion, the consolidated financial statements:

a. provide a true and fair view of the Group's consolidated financial position as of 31 December 2024, and its consolidated financial result and consolidated cash flows for the financial year ended on that date in accordance with the applicable International Financial Reporting Standards as adopted by the European Union and the accounting principles (policies) applied,

b. are consistent in form and content with the applicable legal regulations and the Parent Company's articles of association, This opinion is consistent with the additional report to the Audit Committee that we issued on the date of this audit report.

Basis for Opinion

We conducted our audit in accordance with:

a. National Standards on Auditing in the wording of International Standards on Auditing adopted by resolutions of the National Council of Statutory Auditors and by resolution of the Council of the Polish Audit Oversight Agency (‘KSB’),

b. the Act of 11 May 2017, on Statutory Auditors, Audit Firms, and Public Oversight (the ‘Act on Statutory Auditors’ – consolidated text, Journal of Laws of 2024, item 1035 as amended),

c. EU Regulation 537/2014 of 16 April 2014, on specific requirements regarding statutory audits of public-interest entities, repealing Commission Decision 2005/909/EC (‘EU Regulation’ – OJ EU L 158 of 27/05/2014, p. 77 as amended).

Our responsibilities under these standards are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Financial Statement* section of our report.

We are independent of the Group in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the ‘IESBA Code’) adopted by Resolution 3431/52a/2019 of the National Council of Statutory Auditors dated 25 March 2019, concerning the principles of professional ethics for statutory auditors, and with other ethical requirements applicable to auditing financial statements in Poland. We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. During the audit, the key statutory auditor and the audit firm remained independent of the Group companies in compliance with the independence requirements specified in the Act on Statutory Auditors and the EU Regulation.

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

Key audit matters

Key audit matters are those matters which, in our professional judgement, were of the most significance during the audit of the consolidated financial statements for the given reporting period. These include, in our judgement, the most significant areas of risk for material misstatement to which the Group is exposed, including assessed types of risk for material misstatement due to fraud. We have deemed the matters described below as the key audit matters to be presented in our report. We have addressed these matters in the context of the audit of the consolidated financial statements as a whole and in forming our opinion. Furthermore, we summarised our response to these risks and, where deemed appropriate, presented the key observations related to these risks. We do not provide a separate opinion on these matters.

KEY AUDIT MATTER – MERGER ACCOUNTING

During the period covered by the consolidated financial statements, the merger process of the subsidiary F-Trust iWealth S.A. (formerly F-Trust S.A.) with iWealth Management sp. z o.o. was effectively completed. The merger of the two companies was conducted by transferring the assets of the acquired company iWealth Management sp. z o.o. to the acquiring company F-Trust iWealth S.A. (formerly F-Trust S.A.) in exchange for shares granted to the shareholders of the acquired company. It was accounted for in accordance with IFRS 3 *Business Combinations*. As a result of the merger, goodwill amounting to PLN 13,119 thousand was recognised in the consolidated financial statements.

The accounting policy related to the merger accounting was described in the consolidated financial statements in subsection c) of the section 'Basis of preparation of the consolidated financial statements' in the additional information to the consolidated financial statements. Disclosures related to the merger accounting and the determination of goodwill have been presented by the Parent Company in Note 8 of the additional information to the consolidated financial statements. Issues concerning the results of the goodwill impairment test have been disclosed in Note 16 of the additional information to the consolidated financial statements.

We considered the accounting for this transaction as a key audit matter due to the higher assessed risk of material misstatement given the complexity of the merger process, as well as in the area of fair value measurements of the acquired company’s assets and liabilities and the determination of the fair value of the consideration transferred.

Additionally, this issue was associated with the recognition of a significant asset in the form of goodwill. This area was subject to our special analysis as it involved significant judgements by the Management Board, which we identified as having a high degree of uncertainty. The assumptions made for the goodwill impairment test were conducted both at the subsidiary level and on a macroeconomic scale, representing a complex issue whose results were sensitive to the assumptions made.

HOW OUR AUDIT ADDRESSED THIS MATTER

Regarding the merger accounting, our audit procedures were mainly focused on assessing the compliance of the fair value measurements of the identified acquired assets and liabilities and the determined fair value of the consideration transferred with IFRS, as well as the individual assumptions made by the Parent Company's Management Board that significantly impacted these valuations. Specifically:

- we documented our understanding of the design and implementation of internal controls regarding the correct application of the acquisition method for merger accounting,
- we evaluated the correctness of identifying the acquiring entity and the acquisition date,
- we assessed the correctness of applying the acquisition method in accordance with IFRS 3,
- we critically assessed the model used to determine the fair value of the consideration transferred,

- we assessed the Group's valuation of the acquired assets and liabilities at fair value to confirm the methodological correctness of this valuation and its compliance with IFRS and the Group's accounting policy,
- we verified the arithmetic correctness of the valuations,
- we assessed the independence and competencies of experts engaged by the Group to conduct valuations affecting the merger accounting,
- we assessed the accuracy and completeness of disclosures in the consolidated financial statements regarding the transaction accounting.

Furthermore, as part of the audit, we documented our understanding of the process of conducting the impairment test for goodwill arising in connection with the merger. Our procedures included understanding the design and implementation of internal controls over the impairment test. We also critically assessed the accuracy of the goodwill impairment models adopted by the Parent Company's Management Board and the rationality of their assumptions, with particular attention to:

- ensuring the appropriateness of the identification by the Parent Company's Management Board of the cash-generating unit for the purpose of goodwill allocation,
- comparing key assumptions in the models with market expectations, including comparisons of future assets, liabilities, revenues, costs, and expected margins, which determined the assumptions regarding the ability to generate future free cash flows,
- verifying the mathematical accuracy of the model based on discounted future cash flows,
- assessing the rationality of the financial forecasts adopted by the Parent Company's Management Board,
- assessing the macroeconomic assumptions adopted for the test.
- evaluating the independence, competence, skills, and objectivity of the experts who conducted and documented the impairment test,
- evaluating the accuracy and completeness of disclosures regarding the impairment test.

As a result of the audit procedures conducted, we did not identify significant issues that would require modifications to the audit opinion.

KEY AUDIT MATTER – RECOGNITION OF REVENUE FROM CORE ACTIVITIES

Revenue from core activities for the financial year ended 31 December 2024, amounted to PLN 39,507 thousand.

The accounting policy regarding the revenue recognition method from sales has been described in the consolidated financial statements under subsection c) of the section 'Basis of preparation of consolidated financial statements' of the additional information to the consolidated financial statements. Disclosures related to sales revenue have been presented by the Parent Company in Note 1 of the additional notes to the consolidated financial statements.

This matter was key to our audit because sales revenue constitutes a significant area of the consolidated financial statements. Additionally, we considered the accuracy of revenue recognition as a key issue due to the inherent risk of misstatement caused by errors or fraud.

How our audit addressed this matter

As part of the audit, we documented our understanding of:

- the internal controls operating in the area of revenue from core activities,
- the general process for recognising, recording, measuring, and presenting individual revenue sources by the Group, including the significant judgements and estimates related to them.

In particular, our procedures included:

- a review of the internal regulations adopted by the Parent Company regarding revenue recognition,
- an analysis of the compliance of these regulations with applicable legal provisions,
- analytical procedures, including, in particular, the analysis of trends in recognised revenue from provided services,
- independent recalculation of the total recognised revenue from investment fund management by the subsidiary Caspar Towarzystwo Funduszy Inwestycyjnych S.A.,
- reconciliation of revenue from portfolio management for individual clients recorded in the accounting books with data from the Parent Company's operational system,
- reconciliation of the rates and methods of calculating management fees with relevant source documents,
- detailed testing of revenue on a selected sample of source documents, including reconciling their amounts with signed contracts and confirmation of received payments,
- independent confirmations of balances with selected counterparties of the Group on a sample basis,
- verification of the completeness of revenue recognition during the analysed period, particularly by analysing transactions that occurred around the year-end,
- the assessment of the adequacy of disclosures in the consolidated financial statements regarding revenue from core activities.

As a result of the audit procedures performed, we did not identify any significant issues that would require modification of the audit opinion.

Responsibility of the Management Board and Supervisory Board of the Parent Company for the consolidated financial statements

The Management Board of the Parent Company is responsible for preparing the consolidated financial statements that present a true and fair view of the financial position and financial performance and results of the Group in accordance with International Financial Reporting Standards as endorsed by the European Union, adopted accounting principles (policies), and the applicable legal regulations and statutes, as well as for internal control that the Management Board of the Parent Company deems necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Management Board of the Parent Company is responsible for assessing the Group's ability to continue as a going concern, disclosing, where applicable, matters related to going concern, and adopting the going concern basis of accounting unless the Management Board of the Parent Company either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Management Board of the Parent Company and the members of the Supervisory Board of the Parent Company are required to ensure that the consolidated financial statements meet the requirements set forth in the Accounting Act of 29 September 1994 (the 'Accounting Act' – consolidated text Journal of Laws 2023, item 120 as amended).

The members of the Supervisory Board of the Parent Company are responsible for overseeing the financial reporting process.

Responsibility of the auditor for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion. Reasonable assurance is a high level of assurance but does not guarantee that an audit conducted in accordance with KSB will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if it could reasonably be expected that, individually or collectively, they would influence the economic decisions of users taken based on these consolidated financial statements.

The concept of materiality is applied by the auditor both in planning and performing the audit, as well as in evaluating the effect of identified misstatements and uncorrected misstatements, if any, on the consolidated financial statements, and in forming the auditor's opinion. Accordingly, all opinions and statements included in the audit report are expressed considering the qualitative and quantitative levels of materiality determined in accordance with auditing standards and the professional judgement of the auditor.

The scope of the audit does not include providing assurance regarding the future profitability of the Group or the effectiveness or efficiency of the Parent Company's Management Board's management of its affairs now or in the future.

During an audit conducted in accordance with KSB, we apply professional judgement and maintain professional scepticism, and additionally:

a. we identify and assess the risks of material misstatement of the consolidated financial statements due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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;

b. we obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;

c. we evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Parent Company's Management Board;

d. we conclude on the appropriateness of the Parent Company's Management Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report; however, future events or conditions may cause the Group to cease to continue as a going concern;

e. we evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

f. we obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the Group's audit and remain solely responsible for our audit opinion.

We provide the Supervisory Board of the Parent Company with information, including the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

We declare to the Supervisory Board of the Parent Company that we have complied with relevant ethical requirements regarding independence and that we will communicate to them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, the related safeguards.

From the matters communicated with the Supervisory Board of the Parent Company, we determine those matters that were of most significance in the audit of the consolidated financial statements for the given reporting period and are therefore the key audit matters. We describe these matters in our audit report unless law or regulation precludes public disclosure or, in exceptional circumstances, where we determine that the matter should not be communicated in the report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other information, including the activity report

Other information includes the Group's activity report for the financial year ended 31 December 2024 (the 'activity report') along with the consolidated corporate governance statement, which is a separate part of this activity report, and the annual report for the financial year ended 31 December 2024 (excluding the annual consolidated financial statements and our auditor's report) (collectively referred to as 'other information').

Responsibility of the Management Board and the Supervisory Board of the Parent Company for the preparation of other information

The preparation of other information in accordance with the Accounting Act and other applicable laws is the responsibility of the Parent Company's Management Board.

Additionally, the Management Board and Members of the Supervisory Board are obligated to ensure that the Group's activity report, including its separate part, complies with the requirements of the Accounting Act and other applicable laws.

Auditor's responsibility

Our opinion on the audit of the consolidated financial statements does not cover other information. In connection with our audit of the annual consolidated financial statements, it is our responsibility to read other information and, in doing so, consider whether it is materially inconsistent with the annual consolidated financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated. If, based on the work performed, we identify material misstatements in other information, we are required to report on this in our audit report. about this in our audit report.

We have nothing to report in this regard concerning other information.

Our responsibility, in accordance with the requirements of the Act on Statutory Auditors, also includes issuing an opinion on whether the activity report has been prepared in accordance with the regulations and whether it is consistent with the information in the consolidated financial statements. Additionally, we are required to inform whether the Group has included the required information in the corporate governance statement.

We obtained the Group's activity report before the date of this audit report, and the annual report will be made available after this date. If we identify a material misstatement in the annual report, we are required to inform the Parent Company's Supervisory Board about it.

Opinion on the activity report

Based on the work we have performed, in our opinion, the Group's activity report:

a. has been prepared in accordance with Articles 49 and 55 of the Accounting Act, § 71 of the Regulation of the Minister of Finance dated 29 March 2018 on current and periodic information provided by issuers of securities and conditions for recognising as equivalent the information required by the law of a non-member state (the 'Regulation on Current Information' – Journal of Laws of 2018, item 757, as amended), as well as in accordance with other applicable legal regulations,

b. is consistent with the information in the consolidated financial statements.

Furthermore, based on our knowledge of the Group and its environment gained during the audit of the consolidated financial statements, we declare that we have not identified material misstatements in the activity report.

Opinion on the corporate governance statement

In our opinion, the corporate governance statement includes the information specified in § 70(6)(5) of the Regulation on current information.

Furthermore, in our opinion, the information indicated in § 70(6)(5)(c-f), (h), and i of this regulation included in the corporate governance statement is consistent. with applicable regulations and information included in the consolidated financial statements.

Report on other legal and regulatory requirements

Information on compliance with prudential regulations

The Parent Company's Management Board is responsible for ensuring the compliance of the Group's operations with prudential regulations, including the proper determination of capital ratios.

Our responsibility is to inform in the audit report whether the Group complied with applicable prudential regulations specified in separate provisions, in particular whether the Parent Company correctly determined the capital ratios presented in Note 26 of the additional information to the financial statements. For the purposes of this information, we understand separate provisions to include, in particular, Regulation (EU) 2019/2033 of the European Parliament and of the Council of 27 November 2019 on prudential requirements for investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 600/2014, and (EU) No 806/2014.

The purpose of the audit of the financial statements was not to express an opinion on the Group's compliance with applicable prudential regulations and the correctness of its determination of capital ratios, and therefore we do not express an opinion on this matter.

Based on the procedures performed during the audit of the consolidated financial statements, we inform you that, in our opinion:

a. the Group complied with the applicable prudential regulations specified in separate provisions during the period from 1 January 2024 to 31 December 2024,

b. the Parent Company determined as of 31 December 2024 capital ratios that would significantly impact the consolidated financial statements in a manner consistent with separate provisions.

Opinion on the compliance of the tagging of the consolidated financial statements prepared in a single electronic reporting format with the requirements of the regulation on technical standards regarding the specification of the single electronic reporting format

In connection with the audit of the annual consolidated financial statements, we were engaged to perform an assurance service providing reasonable assurance to express an opinion on whether the Group's annual consolidated financial statements as of and for the year ended 31 December 2024, prepared in a single electronic reporting format and contained in the file named csr-2024-12-31-0-pl.zip (the ‘consolidated financial statements in ESEF format’), have been tagged in compliance with the requirements specified in Commission Delegated

Regulation (EU) No 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council regarding regulatory technical standards on the specification of a single electronic reporting format (the 'ESEF Regulation').

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

The consolidated financial statements in ESEF format were prepared by the Management Board of the Parent Company to meet the tagging requirements as well as the technical specifications requirements for the single electronic reporting format, as specified in the ESEF Regulation.

The subject matter of our assurance service is the compliance of the tagging of the consolidated financial statements in ESEF format with the requirements of the ESEF Regulation, and the requirements specified in these regulations, in our opinion, constitute appropriate criteria to form our opinion.

Responsibility of the Management Board and Supervisory Board of the Parent Company

The Management Board of the Parent Company is responsible for preparing the consolidated financial statements in the ESEF format in accordance with the tagging requirements and technical requirements of the single electronic reporting format specification as defined in the ESEF Regulation. This responsibility includes selecting and applying appropriate XBRL tags using the taxonomy specified in these regulations.

The responsibility of the Management Board of the Parent Company also includes designing, implementing, and maintaining an internal control system to ensure the preparation of the consolidated financial statements in the ESEF format free from material non-compliance with the requirements of the ESEF Regulation.

Members of the Supervisory Board of the Parent Company are responsible for overseeing the financial reporting process, including the preparation of financial statements in the format required by applicable laws.

Auditor's responsibility

Our objective was to express an opinion, based on the assurance engagement providing reasonable assurance, on whether the consolidated financial statements in the ESEF format was tagged in accordance with the requirements of the ESEF Regulation.

This service was performed in accordance with the National Standard on Assurance Engagements Other Than Audits and Reviews 3001PL Examination of financial statements prepared in a single electronic reporting format and, where applicable, in accordance with the National Standard on Assurance Engagements Other Than Audits and Reviews 3000 (Z) as adopted from the International Standard on Assurance Engagements 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('KSUA 3000 (Z)').

These standards require the auditor to plan and perform procedures in a way that provides reasonable assurance that the consolidated financial statements in the ESEF format has been prepared 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 KSUA 3001PL and, where applicable, in accordance with KSUA 3000 (Z), will always detect a material misstatement.

The choice of procedures depends on the auditor's judgement, including their assessment of the risk of material misstatements caused by fraud or error. When assessing this risk, the auditor considers internal control related to the preparation of the consolidated financial statements in the ESEF format to plan appropriate procedures that will provide the auditor with sufficient and relevant evidence for the circumstances. The evaluation of the functioning of the internal control system was not performed to express an opinion on its operational effectiveness.

Summary of the work performed

The procedures we planned and performed were aimed at obtaining reasonable assurance that the consolidated financial statements in the ESEF format was tagged, in all material respects, in accordance with the applicable requirements. Our procedures included, among others:

a. understanding the process of preparing the consolidated financial statements in the ESEF format, including the process of selecting and applying XBRL tags by the Management Board of the Parent Company and ensuring compliance with the ESEF Regulation, including understanding the internal control mechanisms related to this process,

b. reconciling the tagged information on a selected sample included in the consolidated financial statements in the ESEF format to the audited annual consolidated financial statements,

c. evaluating compliance with the technical standards regarding the single electronic reporting format specification using specialised IT tools,

d. assessing the completeness of tagging information in the consolidated financial statements in the ESEF format with XBRL tags,

e. assessing whether the applied XBRL tags from the taxonomy specified in the ESEF Regulation were appropriately applied and whether taxonomy extensions were used in cases where the core taxonomy defined in the ESEF Regulation did not identify relevant elements,

f. assessing the accuracy of anchoring the applied taxonomy extensions to the core taxonomy defined in the ESEF Regulation.

We believe that the evidence we obtained provides a sufficient and appropriate basis for us to express our opinion on the compliance of the consolidated financial statements tagging with the requirements of the ESEF Regulation.

Ethical requirements, including independence

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

Quality control requirements

The audit firm applies national quality control standards introduced by the resolution of the Board of the Polish Audit Oversight Agency No. 38/I/2022 dated 15 November 2022. The National Quality Control Standard 1, based on the International Standard of Quality Management (PL) 1, requires the audit firm to design, implement, and maintain a quality management system, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Opinion on compliance with the ESEF Regulation requirements

The basis for the auditor's opinion is the matters described above, and therefore the opinion should be read in light of these matters.

In our opinion, the consolidated financial statements in the ESEF format were tagged, in all material respects, in accordance with the requirements of the ESEF Regulation.

Statement on services other than auditing financial statements

According to our best knowledge and belief, we declare that services other than auditing financial statements provided to the Group are compliant with the law and regulations applicable in Poland and that we have not provided any prohibited non-audit services as defined under Article 5(1) of the EU Regulation and Article 136 of the Act on Statutory Auditors.

The non-audit services we provided to the Group during the audited period until the issuance of the audit report are listed in the report on activities and Note 28.5 of the additional information to the consolidated financial statements.

Selection of the audit firm

We were appointed to audit the Group's consolidated financial statements by a resolution of the Supervisory Board of the Parent Company on 31 May 2023. We are auditing the Group's consolidated financial statements for the second consecutive time.

The key statutory auditor responsible for the audit, the result of which is this independent statutory auditor's report, is Marta Baranowska.

Marta Baranowska registration number of statutory auditors 13197

acting on behalf of 4AUDYT sp. z o.o. with its registered office in Poznań, ul. Skryta 7/1, entered on the list of audit firms under number 3363.

Poznań, 27 March 2025