

**Statement of the Supervisory Board of PragmaGO S.A.  
Assessment of the Management Board's report on operations and the separate and  
consolidated financial statements of PragmaGO S.A. and  
the PragmaGO S.A. Group**

The Supervisory Board of PragmaGO S.A., comprising:

- Dariusz Prończuk – Chairman of the Supervisory Board
- Grzegorz Grabowicz – Member of the Supervisory Board
- Bartosz Chytła – Member of the Supervisory Board
- Jakub Kuberski – Member of the Supervisory Board
- Piotr Lach – Member of the Supervisory Board
- Agnieszka Kamola – Member of the Supervisory Board
- Michał Kolmasiak – Member of the Supervisory Board

acting pursuant to § 72(1)(16) and § 73(1)(14) of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information disclosed by issuers of securities and the conditions for recognising as equivalent information required by the laws of a non-member state (Journal of Laws 2025, item 755), declares that, in accordance with the assessment made by the Supervisory Board:

1. the Management Board's report on the activities of PragmaGO S.A. and the PragmaGO Group for 2025 and
2. the Separate and Consolidated Annual Financial Statements for the period from 1 January 2025 to 31 December 2025

are consistent with the books, documents and the statement of facts.



## REASONS

Pursuant to Article 382 § 3 of the Commercial Companies Code and § 12(7)(c) of the Company's Articles of Association, the specific duties of the Supervisory Board include assessing the Management Board's report on the Company's operations and the financial statements for the previous financial year, in terms of their compliance with the books and documents, as well as with the facts. The Management Board of PragmaGO S.A. is responsible for the preparation of the reports and, as the Management Board of the parent company, is also responsible for the preparation of the consolidated financial statements of the PragmaGO Group, in accordance with International Financial Reporting Standards and other applicable legal provisions. Pursuant to Article 4a of the Accounting Act of 29 September 1994 (Journal of Laws 2023, item 120, as amended) The Supervisory Board, together with the Management Board, ensures that the aforementioned financial statements comply with the requirements set out in the Accounting Act, the implementing regulations issued pursuant thereto, and other applicable legal provisions.

The Supervisory Board of PragmaGO S.A., acting in accordance with the Company's Articles of Association and the Rules of Procedure of the Supervisory Board, has appointed PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. as the audit firm to audit the annual financial statements of PragmaGO S.A. and the annual consolidated financial statements of the PragmaGO Group.

The assessment of the financial statements was based on information and data obtained in the course of the work of the Supervisory Board and the Audit Committee and provided by the Management Board and the auditor – Ms Agnieszka Accordi of the audit firm PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k.

Based on the above, the Supervisory Board analysed in detail:

1) The annual separate financial statements of PragmaGO S.A. prepared as at and for the 12-month period ended 31 December 2025, prepared in accordance with International Financial Reporting Standards, comprising:

- a) the introduction to the financial statements,
- b) the statement of financial position as at 31 December 2025,
- c) the statement of profit or loss and other comprehensive income for the financial year from 1 January 2025 to 31 December 2025,
- d) statement of changes in equity for the financial year from 1 January 2025 to 31 December 2025,
- e) a cash flow statement for the period from 1 January 2025 to 31 December 2025,
- f) notes to the annual financial statements.

2) Draft report of the independent auditor on the audit of the annual financial statements for the financial year ended 31 December 2025



3) The annual consolidated financial statements of the PragmaGO Group as at and for the 12-month period ended 31 December 2025, prepared in accordance with International Financial Reporting Standards, comprising:

- a) the introduction to the financial statements,
- b) Consolidated statement of financial position as at 31 December 2025,
- c) Consolidated statement of profit or loss and other comprehensive income for the financial year from 1 January 2025 to 31 December 2025,
- d) Consolidated statement of changes in equity for the financial year from 1 January 2025 to 31 December 2025,
- e) Consolidated cash flow statement for the period from 1 January 2025 to 31 December 2025,
- f) notes to the annual consolidated financial statements.

4) Draft report of the independent auditor on the audit of the annual consolidated financial statements for the year ended 31 December 2025.

5) Management Board report on the activities of PragmaGO S.A. and the PragmaGO Group for the year 2025;

and on this basis gave a positive opinion on the Management Board's report on the activities of PragmaGO S.A. for the year 2025 and the PragmaGO Capital Group, as well as the separate and consolidated financial statements.

**Statement of the Supervisory Board of PragmaGO S.A.  
regarding the functioning of the Audit Committee in connection with the publication  
the separate and consolidated annual report for 2025**

The Supervisory Board of PragmaGO S.A., comprising:

- Dariusz Prończuk – Chairman of the Supervisory Board
- Grzegorz Grabowicz – Member of the Supervisory Board
- Bartosz Chytła – Member of the Supervisory Board
- Jakub Kuberski – Member of the Supervisory Board
- Piotr Lach – Member of the Supervisory Board
- Agnieszka Kamola – Member of the Supervisory Board
- Michał Kolmasiak – Member of the Supervisory Board

acting pursuant to § 72(1)(8) and § 73(1)(8) of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information disclosed by issuers of securities and the conditions for recognising as equivalent information required by the laws of a non-member state (Journal of Laws 2025, item 755), hereby declares that at PragmaGO S.A.:

a) the provisions concerning the appointment, composition and functioning of the Audit Committee operating within the Supervisory Board are complied with, including those relating to its members' fulfilment of independence criteria and requirements regarding knowledge and skills in the sector in which the issuer operates, as well as in the field of accounting or the auditing of financial statements;

b) the Audit Committee of the Supervisory Board of PragmaGO S.A. performed the tasks provided for in the applicable regulations, including Article 130 of the Act on Statutory Auditors, Audit Firms and Public Oversight of 11 May 2017 (Journal of Laws of 2025, item 1891, as amended).

c) due to the absence of a sustainability reporting obligation, the functions of the Audit Committee regarding sustainability reporting and the certification of such reporting were not entrusted to a separate committee, and the Audit Committee did not perform the tasks provided for in the applicable regulations with regard to sustainability reporting.

23 April 2026



**Statement of the Supervisory Board of PragmaGO S.A.**  
**regarding the selection of the audit firm to audit**  
**the financial statements of PragmaGO S.A. and**  
**the consolidated financial statements of the PragmaGO Group for 2025**

The Supervisory Board of PragmaGO S.A., comprising:

- Dariusz Prończuk – Chairman of the Supervisory Board
- Grzegorz Grabowicz – Member of the Supervisory Board
- Bartosz Chytła – Member of the Supervisory Board
- Jakub Kuberski – Member of the Supervisory Board
- Piotr Lach – Member of the Supervisory Board
- Agnieszka Kamola – Member of the Supervisory Board
- Michał Kolmasiak – Member of the Supervisory Board

acting pursuant to § 72(1)(6) and § 73(1)(6) of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information disclosed by issuers of securities and the conditions for recognising as equivalent information required by the laws of a non-member state (Journal of Laws 2025, item 755), hereby declare that:

a) PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., with its registered office in Warsaw – the audit firm authorised to audit the financial statements and consolidated financial statements of PragmaGO S.A. for 2025 – was selected in accordance with the law, including the provisions concerning the selection and procedure for selecting an audit firm;

b) the audit firm and the members of the audit team met the conditions for preparing an impartial and independent audit report on the financial statements of PragmaGO S.A. and the consolidated financial statements of the PragmaGO Group for 2025 in accordance with applicable regulations, professional standards and rules of professional ethics;

c) PragmaGO S.A. complies with the applicable regulations regarding the rotation of the audit firm and the key auditor, as well as the mandatory cooling-off periods;

d) PragmaGO S.A. has a policy regarding the selection of an audit firm and a policy regarding the provision to PragmaGO S.A. by the audit firm, or an entity affiliated with the audit firm, or a member of its network, of additional non-audit services, including services conditionally exempt from the prohibition on provision by an audit firm.

At the same time, the Supervisory Board of PragmaGO S.A., in the aforementioned composition, with reference to §72(1)(7) and §73(1)(7) of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information provided by issuers of securities and the conditions for recognising



as equivalent information required by the laws of a non-member state (Journal of Laws of 2025, item 755) declares that:

- In accordance with the applicable regulations, there is no obligation to report on environmental, social and governance (ESG) matters in connection with the financial statements of PragmaGO S.A. and the consolidated financial statements of the PragmaGO S.A. Group for 2025;
- The PragmaGO S.A. Group prepares its sustainability report on a voluntary basis. This report has not been audited by a statutory auditor or any other independent entity authorised to provide assurance services. As the preparation of this report is voluntary, it may not meet all the requirements set out in the European Sustainability Reporting Standards (ESRS) and has not been certified by a statutory auditor or any other independent body authorised to provide certification services. Due to the absence of a mandatory requirement for sustainability reporting, neither the audit committee nor any other dedicated committee of the Supervisory Board has performed the duties arising from the provisions of the Act on Statutory Auditors, Audit Firms and Public Oversight of 11 May 2017 (Journal of Laws of 2025, item 1891, as amended) and the ESRS (European Sustainability Reporting Standards) regarding the supervision of the entire sustainability reporting process;
- PragmaGO S.A. has a policy for selecting an audit firm to carry out the assurance of sustainability reporting and a policy on the provision of permitted services other than the assurance of sustainability reporting by an audit firm or an entity affiliated with an or a member of its network.

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Dariusz Prończuk – Chairman of the Supervisory Board of PragmaGO S.A.