



TRANSLATORS' EXPLANATORY NOTE

The English content of this report is a free translation of the registered auditor's report of the below-mentioned Polish Company. In Poland statutory accounts as well as the auditor's report should be prepared and presented in Polish and in accordance with Polish legislation and the accounting principles and practices generally adopted in Poland.

The accompanying translation has not been reclassified or adjusted in any way to conform to the accounting principles generally accepted in countries other than Poland, but certain terminology current in Anglo-Saxon countries has been adopted to the extent practicable. In the event of any discrepancies in interpreting the terminology, the Polish language version is binding.

Independent Registered Auditor's Report

To the General Meeting and the Supervisory Board of Inter Cars S.A.

Report on the audit of consolidated financial statements

Our opinion

In our opinion, the attached annual consolidated financial statements:

- give a true and fair view of the consolidated financial position of the Inter Cars S.A. Group (the "Group"), in which Inter Cars S.A is the parent entity ("the Parent Company") as at 31 December 2021 and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with the applicable International Financial Reporting Standards as adopted by the European Union and the adopted accounting policies;
- comply in terms of form and content with the laws applicable to the Group and the Parent Company's Articles of Association;

Our opinion is consistent with our additional report to the Audit Committee issued on the date of this report.

What we have audited

We have audited the annual consolidated financial statements of the Group, which comprise:

- the consolidated statement of financial position as at 31 December 2021;

and the following prepared for the financial year from 1 January to 31 December 2021:

- the consolidated statement of comprehensive income;
 - the consolidated statement of changes in equity;
 - the consolidated statement of cash flows,
 - the notes comprising a description of the adopted accounting policies and other explanations notes.
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Basis for opinion

Basis for opinion

We conducted our audit in accordance with the National Standards on Auditing in the wording of the International Standards on Auditing as adopted by the resolution of the National Council of Statutory Auditors ("NSA") and pursuant to the Law of 11 May 2017 on Registered Auditors, Registered Audit Companies and Public Oversight (the "Law on Registered Auditors") and Regulation (EU) No. 537/2014 of 16 April 2014 on specific requirements regarding the statutory audit of public-interest entities ("the EU Regulation"). Our responsibilities under NSA are further described in the Auditor's responsibilities for the audit of the consolidated financial statements section of our report.

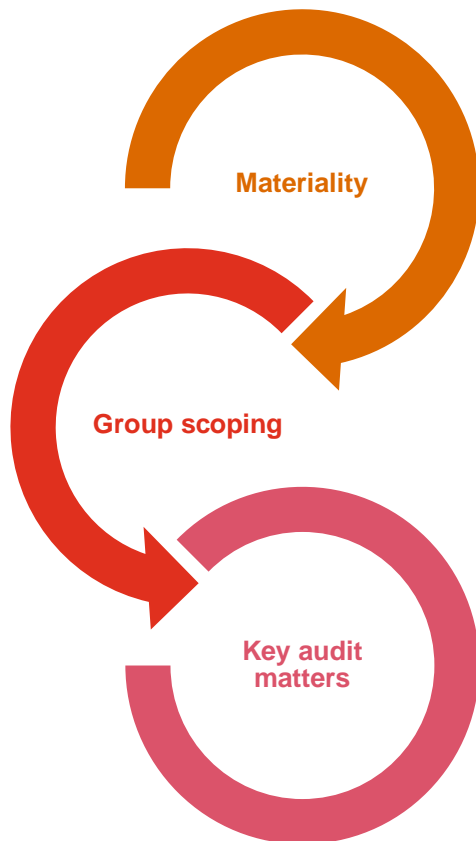
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and ethics

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 (IESBA Code) as adopted by resolution of the National Council of Statutory Auditors and other ethical requirements that are relevant to our audit of the 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 registered auditor and the registered audit firm remained independent of the Group in accordance with the independence requirements set out in the Act on Registered Auditors and in the EU Regulation.

Our audit approach

Overview



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- The overall materiality threshold adopted for the purposes of our audit was set at PLN 98.000 thousand, which represents 0.8% of the Group's sales revenue.
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- We conducted the audit of the Parent Company and the following subsidiaries in Poland: Feber sp. z o.o., ILS sp. z o.o., Inter Cars Marketing Services sp. z o.o., Lauber sp. z o.o., Q-service sp. z o.o.
 - Firms from the PwC network conducted, with our supervision and according to our instructions, the audit of the group package of Inter Cars Romania s.r.l. and the audit procedures specific to the needs of the Group's audit on the financial data of Inter Cars Bulgaria Ltd., Inter Cars Česká republika s.r.o., Inter Cars Slovenská republika s.r.o., Inter Cars Lietuva UAB, Inter Cars Hungária Kft., Inter Cars d o.o. (Chorwacja), Inter Cars Latvija SIA, Inter Cars INT d o.o. (Słowenia), Cleverlog-Autoteile GmbH (Niemcy).
 - The scope of our audit covered 87% of the Group's revenue and 79% of absolute value of its financial results.
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- Trade bonuses from suppliers
 - Existence and valuation of inventories
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As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the consolidated financial statements. In particular, we considered where the Parent Company's Management Board made subjective judgements; for example, in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also addressed the risk of management override of internal controls, including among other matters, consideration of whether there was evidence of bias that represented a risk of material misstatement due to fraud.



We tailored the scope of our audit in order to perform sufficient work to enable us to provide an opinion on the consolidated financial statements as a whole, taking into account the structure of the Group, the accounting processes and controls, and the industry in which the Group operated.

Materiality

The scope of our audit was influenced by the adopted materiality level. Our audit was designed to obtain reasonable assurance that the consolidated financial statements as a whole are free from material misstatement. Misstatements may arise due to fraud or error. They are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

Based on our professional judgement, we determined certain quantitative thresholds for materiality, including the overall materiality for the {consolidated} financial statements as a whole, as presented below. These thresholds, together with qualitative considerations, helped us to determine the scope of our audit and the nature, timing and extent of our audit procedures and to evaluate the effect of misstatements, both individually and in aggregate on the consolidated financial statements as a whole.

Overall Group materiality	PLN 98.000 thousand (2020: PLN 73.000 thousand)
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How we determined it	0.8% of sales revenue
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Rationale for the materiality benchmark applied	We have adopted sales revenue as the basis for determining materiality because, in our opinion, it is an indicator commonly used by the users of financial statements to evaluate the Group's operations and is a generally adopted benchmark, especially by entities showing high growth dynamics and generating sales revenue in low-margin sectors. We adopted the materiality threshold at 0.8% because, based on our professional judgement, it is within the acceptable quantitative materiality thresholds.
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We agreed with the Audit Committee that we would report misstatements identified during our audit above PLN 4.900 thousand , as well as misstatements below that amount that, in our view, warranted reporting for qualitative reasons.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. They include the most significant identified risks of material misstatements, including the identified risks of material misstatement resulting from fraud. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon. We summarized our response to these risks and, when deemed appropriate, presented the most important observations relating to these risks. We do not provide a separate opinion on these matters.

Key audit matter

How our audit addressed the key audit matter

Trade bonuses from suppliers

The Company receives trade bonuses from suppliers related to purchased good. Rebates are granted and recognize based on realized turnover during the period and contractual arrangements for calculating the amount of rebate due.

The accounting policy regarding the recognition of trade bonuses from suppliers is described in Note 3.4 i) to the financial statements. The recognition of bonuses leads to a reduction in the cost of goods sold in the statement of comprehensive income and the value of inventories in the statement of financial position.

Part of the rebates is recognised and settled during the year, while the remaining part, due for a given period and to be settled in a future period, is recognised as a reduction of trade and other payables up to the balance of the payable to the supplier at the balance sheet date, while the excess is presented under trade and other receivables.

Recognition of supplier rebates that have not been settled at the balance sheet date was one of the key issues on our audit because their impact on the Company's cost of goods sold, inventory, accounts receivable and trade payables is significant and the number of agreements with suppliers is substantial.

Our audit procedures comprised in particular:

- Understanding and evaluating the design and appropriate control measures the Company has established in connection with the recognition of supplier bonuses;
- reviewing selected supplier agreements and understanding the terms and conditions that entitle the Company to supplier bonuses;
- performing a retrospective analysis of bonuses due from prior years with subsequent settlements to assess the accuracy of the Company's estimates in the current year;
- carrying out analytical procedures regarding the correctness and existence of bonuses recognized in the current year based on historical data;
- reconciling bonuses due at the balance sheet date to confirmations received from suppliers on a sample basis or alternative procedures, by reconciling the rebate amounts recognized to the terms of the contracts and other relevant documentation;
- performing analytical procedures to evaluate the allocation of bonuses to inventory outstanding at the balance sheet date;
- considering the adequacy of disclosures of trade bonuses from suppliers in the Company's financial statements.

Existence and valuation of inventories

As at the balance sheet date the balance of inventories of goods for resale in the financial statements was PLN 3.112 million, representing 50% of the Group's assets. Inventories have been discussed in Note 13 to the consolidated financial statements.

Inventories are located in three main warehouses (the so-called hubs) and in hundreds other locations. In order to confirm the existence of inventories, the Group conducts regular counts in various locations during the year (cyclical counts).

The value of inventories is also affected by factors such as purchase prices and impairment.

The purchase prices are very significantly affected by contractual arrangements with suppliers concerning rebates and bonuses for the purchase of goods. Rebates and bonuses are based on transaction volumes achieved which to a considerable extent are

Our audit procedures comprised in particular:

- understanding the accounting principles related to standard transactions in inventories;
- understanding the control procedures carried out by the Group with respect to the processes related to inventories, assessing the design of these controls and testing the effectiveness of controls verifying the appropriateness of cyclical counts, performed on a selected sample of control procedures;
- participating in selected inventory counts carried out by the Group in order to confirm the existence and usefulness of inventories, and conducting tests on a selected sample of count sheets to warehouse balances and vice versa;
- verifying the correctness of accounting for inventory count differences in the books of account;

determined based on estimates as at the moment of preparing the consolidated financial statements.

Evaluation of impairment requires performing estimates and judgements in valuation of inventories, especially within the scope of determining the net selling price and estimating the saleability of a given inventory item. The accounting policy for valuation of inventories has been described in Note 3.4 i) to the consolidated financial statements.

Bearing in mind the inherent risk of uncertainty related to significant estimates performed by the Management Board and the materiality of inventory balances shown in the balance sheet, we concluded that this issue is of key importance to our audit.

- understanding and evaluating the inventory valuation process performed by the Management Board, including evaluating the correctness of valuation adjustments related to rebates and bonuses granted by suppliers, and tests of detail on selected samples:
 - a) valuation of inventories at net selling prices (comparing the warehouse values to values from purchase invoices and net selling prices obtained);
 - b) amounts of rebates due but not yet received (verifying the arithmetical correctness of calculations, consistency with agreements and confirming the input data);
 - c) rebates received in the audited year (reconciliation to adjusting invoices);
 - d) discounts received on cash payment (reconciliation to bank statements);
- understanding and evaluating the process of estimating impairment of inventories by the Management Board, and evaluating the correctness of determining write-downs of inventories in the case of which the net realizable value (constituting the sales price less rebates, discounts and selling costs) is lower than the purchase price (cost of manufacture), and slow-moving inventories, including tests of detail (verifying the arithmetical correctness of calculations and comparing the carrying amounts to the actual prices on sales invoices issued after the balance sheet date) on a selected sample;
- assessing the completeness and correctness of disclosures concerning inventory write-downs.

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

The Management Board of the Parent Company is responsible for the preparation of annual consolidated financial statements that give a true and fair view of the Group's financial position and results of operations, in accordance with the International Financial Reporting Standards as adopted by the European Union, the adopted accounting policies, the applicable laws and the Parent Company's Articles of Association, and for such internal control as the Management Board determines is 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 Parent Company's Management Board is responsible for assessing the Company's Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Board either intends to liquidate the Company Group or to cease operations, or has no realistic alternative but to do so.

The Parent Company's Management Board and members of its Supervisory Board are obliged to ensure that the consolidated financial statements comply with the requirements specified in the Accounting Act of 29



September 1994 ("the Accounting Act"). Members of the Supervisory Board} are responsible for overseeing the financial reporting process.

Auditor's responsibility 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the NSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence economic decisions of users taken on the basis of these consolidated financial statements.

The scope of the audit does not cover an assurance on the Company's Group's future profitability or the efficiency and effectiveness of the Parent Company's Management Board conducting its affairs, now or in future.

As part of an audit in accordance with the NSA, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether 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.
- 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 Company's Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Parent Company's Management Board.
- 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 Company's 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 auditor's 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 auditor's report. However, future events or conditions may cause the Company Group to cease to continue as a going concern.
- 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.
- Obtain sufficient 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 audit. We remain solely responsible for our audit opinion.

We communicate with the Audit Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Audit Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated to the Audit Committee, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not



be communicated in our 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 Report on the operations

Other information

Other information comprises a Report on the Parent Company's and the Group's operations, for the financial year ended 31 December 2021 ("the Joint Report on the operations") and the corporate governance statement which is a separate part of the Joint Report on the operations, and a separate joint report of the Parent Company and the Group on non-financial information and the Annual Report for the financial year ended 31 December 2021 ("the Annual Report") (together "Other Information"). Other information does not include the consolidated financial statements and our auditor's report thereon.

Responsibility of the Management and Supervisory Board

The Management Board of the Parent Company is responsible for preparing Other Information in accordance with the law.

The Parent Company's Management Board and the members of the Supervisory Board are obliged to ensure that the Joint Report on the operations including its separate parts and a separate report on non-financial information complies with the requirements of the Accounting Law.

Registered 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 consolidated financial statements, our responsibility is to read Other Information and, in doing so, consider whether it is materially inconsistent with the information in the consolidated financial statements, our knowledge obtained in our audit, or otherwise appears to be materially misstated. If, based on the work performed, we identified a material misstatement in Other Information, we are obliged to inform about it in our audit report. In accordance with the requirements of the Act on the Registered Auditors, we are also obliged to issue an opinion on whether the Joint Report on the operations has been prepared in accordance with the law and is consistent with information included in annual consolidated financial statements.

Moreover, we are obliged to issue an opinion on whether the Parent Company and the Group provided the required information in its corporate governance statement and to inform whether the Parent Company and the Group prepared a separate report on non-financial information.

Opinion on the Joint Report on the operations

Based on the work we carried out during the audit, in our opinion, the Joint Report on the Parent Company's and the Group's operations:

- has been prepared in accordance with the requirements of Article 49 of the Accounting Act and para. 70 para. 71 of the Regulation of the Minister of Finance dated 29 March 2018 on current and periodical information submitted by issuers of securities and conditions for considering as equivalent the information required under the legislation of a non-Member State ("Regulation on current information");
- is consistent with the information in the financial statements and consolidated financial statements.

Moreover, based on the knowledge of the Parent Company and the Group and their environment obtained during our audit, we have not identified any material misstatements in the Joint Report on the Parent Company's and the Group's operations.

Opinion on the corporate governance statement

In our opinion, in their corporate governance statement, the Parent Company and Group included information set out in para. 70.6 (5) of the Regulation on current information. In addition, in our opinion, information specified in paragraph 70.6 (5)(c)–(f), (h) and (i) of the said Regulation included in the corporate governance statement are consistent with the applicable provisions of the law and with information included in the financial statements and consolidated financial statements.



Information on non-financial information

In accordance with the requirements of the Act on the Registered Auditors, we confirm that the Parent Company and the Group have included in their Report on the operations, information on the preparation of a separate report on non-financial information referred to in Article 49b (9) and Article 55(2c) of the Accounting Act and that the Parent Company and the Group have prepared such a separate report.

We have not performed any assurance work relating to the separate report on non-financial information and we do not provide any assurance with regard to it.

Report on other legal and regulatory requirements

Report on the compliance of the marking up of consolidated financial statements with the requirements of the European Single Electronic Format (“ESEF”)

In connection with the audit of consolidated financial statements we have been engaged by the Parent Company’s Management Board as part of our audit engagement letter to conduct a reasonable assurance engagement to express an opinion whether the consolidated financial statements of the Group as at and for the year ended 31 December 2021 prepared in the single electronic format contained in the file named 2594008ZF17JSW0OV865-2021-12-31-pl.zip was marked up in accordance with the requirements in the article 4 of the Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (the “ESEF Regulation”).

Description of a subject matter and applicable criteria

The consolidated financial statements were prepared in the ESEF format by the Parent Company’s Management Board to comply with the technical requirements regarding the specification of a single electronic reporting format and marking up, which are set out in the ESEF Regulation.

The subject matter of our assurance engagement is the compliance of the consolidated financial statements in the ESEF format with the requirements of the ESEF Regulation and the requirements of this regulation, in our view, constitute appropriate criteria to form a reasonable assurance conclusion.

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

The Parent Company’s Management Board is responsible for the preparation of the consolidated financial statements in the ESEF format in accordance with the technical requirements regarding the specification of a single electronic reporting format which are set out in the ESEF Regulation. This responsibility includes the selection and application of appropriate markups in iXBRL using taxonomy specified in the ESEF Regulation. The responsibility of the Management Board includes also designing, implementing and maintaining internal controls relevant for the preparation of the consolidated financial statements in the ESEF format which are free from material non-compliance with the requirements of the ESEF Regulation and their marking-up in compliance with these requirements.

Members of the Parent Company’s Supervisory Board of Parent Entity are responsible for overseeing the financial reporting process, which includes also the preparation of the consolidated financial statements in accordance with the format compliant with legal requirements.

Our responsibility

Our objective was to express an opinion, based on the conducted reasonable assurance engagement, whether the consolidated financial statements prepared in the ESEF format were marked up, in all material respects, with the requirements of the ESEF Regulation.

We conducted our engagement in accordance with the National Standard on Assurance Engagements other than Audit and Review 3001 - audit of financial statements prepared in the single electronic reporting format (“KSUA 3001pl”) and where relevant with the National Standard on Assurance Engagements 3000 (R) in the



wording of the International Standard on Assurance Services 3000 (Revised) - 'Assurance Engagements other than Audits and Reviews of Historical Financial Information' as issued by the National Council of Statutory Auditors (KSUA 3000(R)). These standards require that we comply with ethical requirements, plan and perform procedures to obtain reasonable assurance whether the consolidated financial statements in the ESEF format were marked up, in all material aspects, in compliance with the specified criteria.

Reasonable assurance is a high level of assurance, but it does not guarantee that the service performed in accordance with KSUA 3001pl and KSUA 3000 (R) will always detect the existing material misstatement (significant non-compliance with the requirements).

The selection of the procedures depend on the auditor's judgement, including the auditor's assessment of the risk of material misstatements, whether due to fraud or error. In performing the assessments of this risk, the auditor shall consider the internal control related to the preparation of the consolidated financial statements in the ESEF format and its marking-up in order to plan appropriate procedures to provide the auditor with sufficient evidence appropriate to the circumstances. The assessment of the functioning of the internal control system was not carried out in order to express an opinion on the effectiveness of its operation.

Quality control and ethical requirements

We apply the provisions of the regulation of the National Council of Statutory Auditors with regard to internal quality control in the wording of International Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We comply with the independence and other ethical requirements 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 resolution of the National Council of Statutory Auditors, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Summary of the work performed

Our planned and performed procedures were aimed at obtaining reasonable assurance whether the consolidated financial statements in the ESEF format were marked-up, in all material aspects, in compliance with the applicable requirements. Our procedures included in particular:

- obtaining an understanding of the process of preparation of the consolidated financial statements in the ESEF format, including the process of selection and application by the Group of the XBRL tags and ensuring the compliance with the ESEF Regulation, including understanding the mechanism of the internal control system related to this process;
- reconciliation, on a selected sample, of the marked-up information contained in the consolidated financial statements in the ESEF format to the audited consolidated financial statements;
- evaluating the compliance with the technical standards regarding the specification of a single electronic reporting format, including the use of XHTML;
- evaluating the completeness of marking up the consolidated financial statements in the ESEF format using the iXBRL tags;
- evaluating the appropriateness of the use of XBRL tags selected from the ESEF taxonomy and whether the extension markups were used appropriately where no suitable element in the ESEF taxonomy has been identified;
- evaluating the appropriateness of anchoring of the extension elements to the ESEF taxonomy from the ESEF regulation.

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



Conclusion

In our opinion, based on the procedures performed, the consolidated financial statements in the ESEF format were marked-up, in all material respects, in compliance with the requirements of the ESEF Regulation.

Statement on the provision of non-audit services

To the best of our knowledge and belief, we declare that the non-audit services we have provided to the Parent Company and its subsidiaries are in accordance with the applicable laws and regulations in Poland and that we have not provided any non-audit services prohibited under Article 5(1) of the EU regulation and Article 136 of the Law on Registered Auditors.

The non-audit services which we have provided to the Company and its subsidiaries during the audited period are disclosed in the appendix to this report.

Appointment

We have been appointed for the first time to audit the annual consolidated financial statements of the Group by resolution of the Supervisory Board dated 20 June 2016 based on paragraph 14(2)(3) of the Parent Company's Articles Association, re-appointed by resolution dated 4 June 2018 and by resolution dated 24 May 2021. We have been auditing the Group's consolidated financial statements without interruption since the financial year ended 31 December 2016, i.e. for 6 consecutive years.

The Key Registered Auditor responsible for the audit on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company entered on the list of Registered Audit Companies with the number 144., is Wiktor Morawiec.

[TRANSLATION FROM POLISH]

Wiktor Morawiec
Key Registered Auditor
No. 13231

Warsaw, 28 April 2022

Appendix to the independent registered auditor's report on the audit of the consolidated financial statements of Inter Cars S.A. Group for the financial year ended 31 December 2021

The list of non-audit services which we provided to the Parent Company and its subsidiaries in the audited financial year:

- Review of the bi-annual condensed consolidated financial statements of the Group and separate financial statements of the Parent Company;
- Translation of the financial statements from Lithuanian to English by PricewaterhouseCoopers, UAB for Inter Cars Lietuva, UAB;
- Report review service for the National Packaging Register by AS PricewaterhouseCoopers (Estonia) for Inter Cars Eesti OÜ.
- Preparing a report according to ISAE 3000 by PricewaterhouseCoopers d.o.o (Slovenia) for Inter Cars INT;
- Assessment of the remuneration report for 2021 by PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k. for Inter Cars S.A.