

INDEPENDENT STATUTORY AUDITOR'S REPORT ON THE PERFORMANCE OF THE ENGAGEMENT GIVING REASONABLE ASSURANCE ON THE ASSESSMENT OF THE REMUNERATION REPORT

For the General Meeting of Shareholders and the Supervisory Board of Murapol S.A.

We have been engaged to assess the Report of the Supervisory Board on the remuneration of the members of the Management Board and the Supervisory Board of Murapol S.A. ('the Company') with its registered office in Bielsko-Biała, ul. Dworkowa 4, for the year 2025 (hereinafter 'the Remuneration Report') with respect to the completeness of the information included therein as required under Article 90g(1) - (5) and (8) of the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies of 29 July 2005 (Journal of Laws of 2022, item 2554, as amended) (hereinafter 'the Act on Public Offering').

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

The Remuneration Report has been drawn up by the Supervisory Board for the purpose of meeting the requirements of Art. 90g (1) of the Act on Public Offering. The applicable requirements for the Remuneration Report are contained in the Act on Public Offering.

The requirements described in the preceding sentence lay down the basis for the drawing up of the Remuneration Report and constitute, from our point of view, appropriate criteria for us to formulate a conclusion that provides reasonable assurance.

According to the requirements of the Art. 90g (10) of the Act on Public Offering, the Remuneration Report shall be assessed by the statutory auditor with regard to the inclusion of the information required under the Art. 90g (1) - (5) and (8) of the Act on Public Offering. This report constitutes the fulfilment of this requirement.

By the auditor's assessment referred to in the preceding sentence and forming the basis for our conclusion that provides reasonable assurance, we mean an assessment of whether, in all material respects, the scope of the information presented in the remuneration report is complete and the information has been disclosed with the level of detail required by the Act on Public Offering.

Responsibility of the members of the Supervisory Board of the Company

According to the Act on Public Offering, the members of the Supervisory Board of the Company are responsible for the drawing up the remuneration report in accordance with the applicable legal provisions and, in particular, for the completeness of the report and the information contained therein.

The responsibility of the Supervisory Board also includes the design, implementation and maintenance of an internal control system that ensures the drawing up of a complete remuneration report free from any material misstatement due to fraud or error.

Responsibility of the statutory auditor

Our objective has been to assess the completeness of the information provided in the Remuneration Report against the criterion laid out in the Identification of Criteria and Description of the Subject Matter of the Engagement section and to express, on the basis of the evidence obtained, an independent conclusion on the attestation engagement provided that gives reasonable assurance.

We have provided the engagement according to the regulations of the National Standard on Attestation Engagements Other than Audit and Review 3000 (Z) as amended by the International Standard on Attestation Engagements 3000 (Revised) - 'Attestation Engagements Other than Audits or Reviews of Historical Financial Information', adopted by the Resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019, as amended (hereinafter: 'KSUA 3000 (Z)').

This standard imposes a duty on the statutory auditor to plan and perform procedures so as to obtain reasonable assurance that the Remuneration Report has been drawn up completely according to specified criteria.

Reasonable assurance is a high level of certainty, but does not guarantee that the engagement performed in accordance with the KSUA 3000 (Z) will always detect an existing material misstatement.

The choice of procedures depends on the statutory auditor's judgement, including his or her estimate of the risk of material misstatement due to fraud or error. In making this risk assessment, the statutory auditor considers the internal control relevant to the drawing up of the complete report in order to design appropriate procedures to provide the statutory auditor with sufficient and appropriate evidence in the circumstances. An assessment of the functioning of the internal control system has not been carried out in order to express a conclusion on its effectiveness.

Summary of work carried out and limitations of our procedures

The procedures we have planned and carried out included, in particular:

- familiarising ourselves with the content of the Remuneration Report and comparing the information contained therein to the applicable requirements;
- familiarising ourselves with the resolutions of the General Meeting of the Company concerning the remuneration policy for the members of the Management Board and Supervisory Board and the resolutions of the Supervisory Board detailing them;
- ascertaining, by comparison with corporate documents, the list of persons for whom there is a requirement to include information in the Remuneration Report and ascertaining, by enquiries of those responsible for the drawing up the Remuneration Report and, where we considered it appropriate, also directly of the persons concerned by the requirement to include information, whether all the information provided for by the criteria for the drawing up the Remuneration Report has been disclosed.

Our procedures have been exclusively aimed at obtaining evidence that the information included by the Supervisory Board in the Remuneration Report in terms of its completeness complies with the applicable requirements. The objective of our work has not been to assess the sufficiency of the information included in the Remuneration Report for the purpose of preparing the Remuneration Report, nor to assess the correctness and reliability of the information contained therein, in particular as regards the

amounts disclosed, including estimates made for previous years, figures, dates, allocation methods, compliance with the remuneration policy adopted by the General Meeting.

The remuneration report has not been audited within the meaning of National Auditing Standards. In the course of the attestation procedures performed, we have not audited or reviewed the information used to prepare the Remuneration Report and, accordingly, we do not accept responsibility for issuing or updating any reports or opinions on the historical financial information of the Company.

We consider that the evidence we have obtained provides a sufficient and appropriate basis for our conclusion as below.

Ethical requirements, including independence

In carrying out the engagement, we complied with the independence and other ethical requirements laid down in the International Code of Ethics for Professional Accountants (including the International Independence Standards) of the International Ethical Standards Board for Accountants, adopted by the Resolution of the National Council of Statutory Auditors No. 3431/52a/2019 of 25 March 2019 on the Principles of Professional Ethics for Statutory Auditors, as amended (hereinafter 'the IESBA Code'). The IESBA Code is based on the fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality and professional conduct. We have also complied with other independence and ethical requirements that apply to this assurance engagement in Poland.

Quality control requirements

The audit firm applies the National Quality Control Standards in the wording of the International Quality Management Standard (PL) 1 - 'Quality Management for Firms Performing Audits or Reviews of Financial Statements or Assignments of Other Assurance or Related Engagements' adopted by the Resolution No. 38/I/2022 of the Polish Agency for Audit Supervision of 15 November 2022 (hereinafter 'the AAS').

According to the requirements of the AAS, the audit firm maintains a comprehensive quality control system that includes documented policies and procedures with respect to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Conclusion

The basis for the expression of the statutory auditor's conclusion is the matters described above and the conclusion should therefore be read with these matters in mind.

In our opinion, the Remuneration Report, in all material respects, contains all the elements listed in the Art. 90g(1) - (5) and (8) of the Act on Public Offerings.

Other matters

The Remuneration Report was signed by all members of the Supervisory Board as a part of the Resolution of the Supervisory Board. A/25/04/2026 of 13 April 2026. All members of the Supervisory Board of the Company voted in favour of an approval this Remuneration Report

Limitation of application

This report has been drawn up by Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k. for the General Meeting of Shareholders and the Supervisory Board and is intended exclusively for the purpose described in the *Identification of criteria and description of the subject matter of the engagement* and should not be used for any other purpose.

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k. does not accept any liability in connection with this report arising from contractual or non-contractual relationships (including negligence) with respect to third parties in the context of this report. The foregoing does not exempt us from liability in situations where such exemption is excluded by virtue of law.

Warsaw, on 13 April 2026 r.

Translation commissioned by the Company. The Polish original should be referred to in matters of interpretation. In case of discrepancies, the Polish language version prevails.