

INDEPENDENT AUDITOR'S REPORT FROM THE PERFORMANCE OF A SERVICE THAT GIVES REASONABLE CERTAINTY ON THE EVALUATION OF THE SALARY REPORT

For the General Meeting and the Supervisory Board of CCC S.A.

We have been engaged to evaluate the attached Report on Remuneration of the Members of the Management Board and Supervisory Board of CCC S.A., (hereinafter referred to as the "Company") with its seat in Polkowice, 6 Strefowa Street, for the year 2022 (hereinafter referred to as 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 of July 29, 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organized Trading, and Public Companies (Journal of Laws of 2022, item 2554) (hereinafter referred to as the "Public Offering Act").

Identification of criteria and description of the object service

The Remuneration Report was prepared by the Supervisory Board in order to meet the requirements of Article 90g (1) of the Public Offering Act. The applicable requirements for the Remuneration Report are contained in the Public Offering Act.

The requirements described in the preceding sentence define the basis for the preparation of the Salary Report and are, in our opinion, appropriate criteria for us to formulate a conclusion that provides reasonable assurance.

In accordance with the requirements of Article 90g (10) of the Law on Public Offering, the Report on Remuneration shall be subjected to an auditor's evaluation with respect to the inclusion in it of the information required by Article 90g (1) - (5) and (8) of the Law on Public Offering. This report fulfils 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 Public Offering Act.

Responsibility of the members of the Supervisory Board of the Company

In accordance with the Public Offering Act, members of the Company's Supervisory Board are responsible for preparing the compensation report in accordance with applicable laws, and in particular for the completeness of the report and the information contained therein.

The Supervisory Board's responsibility also includes designing, implementing and maintaining a system of internal controls to ensure the preparation of a complete compensation report free from material misstatement due to fraud or error.

Auditor's responsibility

Our goal was to assess the completeness of the information provided in the Remuneration Report against the criterion set forth in the Identification of Criteria and Description of the Object of Service section, and to express, based on the evidence obtained, an independent conclusion of the attestation service performed that provides reasonable assurance.

We have performed the service in accordance with the regulations of the National Standard on Assurance Services Other Than Audits and Reviews 3000 (Z), as amended by the International Standard on Assurance Services 3000 (amended) - "Assurance Services Other Than Audits or Reviews of Historical Financial Information", adopted by Resolution No. 3436/52e/2019 of the National Council of Certified Public Accountants dated April 8, 2019, as amended (hereinafter: "KSUA 3000 (Z)").

This standard requires the auditor to plan and execute procedures in such a way as to obtain reasonable assurance that the Remuneration Report has been prepared completely in accordance with the specified criteria.

Rational certainty is a high level of certainty, but it does not guarantee that a service conducted in accordance with KSUA 3000 (Z) will always detect an existing significant deviation.

The choice of procedures depends on the auditor's judgment, including his or her estimate of the risk of material misstatement due to fraud or error. In making this risk assessment, the auditor takes into account the internal control related to the preparation of the complete report in order to plan appropriate procedures to provide the auditor with sufficient and appropriate evidence for the circumstances. The evaluation of the functioning of the internal control system was not carried out to express a conclusion on the effectiveness of its operation.

Summary of work performed and limitations of our procedures

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

- to review the contents of the Salary Report and compare the information contained therein to the applicable requirements;
- to familiarize with the resolutions of the General Meeting of the Company concerning the remuneration policy of Management and Supervisory Board members;
- to determine, by comparison with corporate documents, the list of individuals for whom there is a requirement to include information in the Remuneration Report and to determine, by inquiries of those responsible for preparing the Remuneration Report and, where we have deemed it appropriate, also directly of those affected by the requirement to include information, whether all the information stipulated by the criteria for preparing the Remuneration Report has been disclosed.

Our procedures were aimed solely 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. Our work was not aimed at assessing the sufficiency of the information included in the Report on Remuneration for the purpose of preparing the Report on Remuneration, nor at assessing the correctness and accuracy of the information contained therein, in particular as to the amounts disclosed, including estimates made for previous years, numbers, dates, allocation methods, and compliance with the remuneration policy adopted by the General Meeting.

The remuneration report has not been audited in accordance with the National Auditing Standards. In the course of the attestation procedures performed, we did not audit or review the information used to prepare the remuneration report, and therefore we do not assume responsibility for issuing or updating any reports or opinions on the Company's historical financial information.

We believe that the evidence we have obtained provides a sufficient and adequate basis for our conclusion below.

Ethical requirements, including independence

In performing the service, the auditor and the audit firm complied with the independence and other ethical requirements set forth in the International Code of Ethics for Professional Accountants (including the International Standards of Independence) of the International Ethical Standards Board for Accountants, adopted by Resolution of the National Council of Statutory Auditors No. 3431/52a/2019 of March 25, 2019 on 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 attestation service in Poland.

Requirements for quality control

The audit firm applies the National Standards on Quality Control in the wording of the International

Standard on Quality Management (PL) 1 - "Quality management for companies performing audit or review of financial statements or ordering other assurance or related services" adopted by Resolution No. 38/1/2022 of the Polish Agency for Audit Supervision dated November 15, 2022 (hereinafter referred to as the "Resolution")."NSQC").

As required by the NSQC, the audit firm maintains a comprehensive quality control system that includes documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Conclusion

The basis for the formulation of the auditor's conclusion is the issues described above, so the conclusion should be read with these issues in mind.

In our opinion, the attached Remuneration Report, in all material respects, contains all the elements listed in Article 90g paragraphs 1 - 5 and 8 of the Public Offering Act.

Other issues

The remuneration report was signed by the Chairman of the Company's Supervisory Board.

Limitation of use

This report has been prepared by Ernst & Young Audyt Polska sp. z o.o. sp. k. for the General Meeting of Shareholders and the Supervisory Board and is intended for the purpose described in the section Identification of criteria and description of the subject matter of the service and should not be used for any other purpose.

Ernst & Young Audyt Polska sp. z o.o. sp. k. does not assume any liability arising out of contractual or extra-contractual relationships (including negligence) with third parties in connection with this report. The foregoing does not relieve us of any liability in situations in which such relief is available by law.

Warsaw, May 11, 2023

Key certified auditor

Signed with a qualified electronic signature issued for Leszek Jan Lerch (Qualified certificate) made on 2023-05-11, 19:01:19 +0200

Signed with a qualified electronic signature

Leszek Lerch

Certified Auditor

register no.: 9886

acting on behalf of:

Ernst & Young Audyt Polska

spółka z ograniczoną odpowiedzialnością sp. k.

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