

InPost S.A.
Société anonyme

Assurance report

for the year ended 31 December 2023

Independent practitioner's assurance report

To the Management Board
InPost S.A.
70, route d'Esch
L-1470 Luxembourg

Scope

We have been engaged by InPost S.A. ("Inpost" or the "Entity") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, in relation to specific GRI indicators included in the ESG Report for the year ending 31 December 2023 listed and detailed below under the definition "GRI Indicators in Scope" ("2023 ESG Report or the "Subject Matter"). The ESG report is a part of the Company's annual report ending 31 December 2023.

The sustainability information, narratives and indicators presented in the 2023 Annual Report of Inpost S.A. are included in the scope of our assurance engagement, namely:

- GRI 2-7, GRI 2-8, GRI 2-9, GRI 2-15, GRI 2-19, GRI 2-20, GRI 2-21, GRI 2-26, GRI 2-27, GRI 2-29, GRI 3-1, GRI 3-2,
- GRI 201-1, GRI 201-2, GRI 204-1, GRI 205-2, GRI 205-3, GRI 207-1, GRI 207-2,
- GRI 401-1, GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-7, GRI 403-8, GRI 403-9, GRI 404-1, GRI 404-3, GRI 405-1, GRI 405-2, GRI 406-1, GRI 418-1,
- GRI 301-1, GRI 301-2, GRI 302-1, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5, GRI 306-3.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by InPost S.A.

In preparing the 2023 ESG Report, InPost S.A. applied the Global Reporting Initiative Standards' ("GRI Standards") (the "Criteria"). Such Criteria were specifically designed for reporting sustainability information. As a result, the Subject Matter information may not be suitable for another purpose.

InPost S.A.'s responsibilities

InPost S.A.'s management is responsible for selecting the Criteria, and for presenting the 2023 ESG Report in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE 3000 (Revised)"), and the terms of reference for this engagement as agreed with InPost S.A. on 21 November 2023. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the 2023 ESG Report and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Assessment of the suitability of the reporting criteria and their consistent application.
- Obtaining an understanding of InPost S.A.'s processes for determining the material issues for InPost S.A.'s key stakeholder groups.
- Interviews with relevant representatives at group level and selected business unit level concerning sustainability strategy and policies for material issues, and the implementation of these across the business.
- Interviews with relevant staff at corporate and business unit level responsible for data capture and preparation of the information in the 2023 ESG Report.
- Review of the processes for gathering and consolidating the specified performance data and, for a sample, checking the data consolidation.
- Checks on a sample basis of the quantitative information included in the 2023 ESG Report as well as its adequate compilation from data supplied by information sources. The tests have been defined to provide limited assurance levels in line with the criteria described in this report.
- Review of material qualitative statements in the 2023 ESG Report with regards to consistency and plausibility.
- We also performed such other procedures as we considered necessary in the circumstances.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to 2023 ESG Report for the year ended 31 December 2023, in order for it to be in accordance with the Criteria.

Ernst & Young
Société Anonyme
Cabinet de Révision Agréé



Olivier Lemaire

Luxembourg, 27 March 2024