



KPMG Advisory Spółka z ograniczoną odpowiedzialnością sp.k.  
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## Limited assurance on specified parts of the Sustainability Report

We have been engaged by the Board of Directors of **Grupy Azoty S.A.** based in Tarnów, Kwiatkowskiego 8 Street (“Company”) to provide limited assurance in respect of the Assured Sustainability Parameters (“Parameters”) as identified below for the year ended 31 December 2021. The Assured Sustainability Parameters are included in the Grupa Azoty Group Integrated Report 2021 (the “Sustainability Report”) prepared in accordance with GRI Standards issued by Global Reporting Initiative (GRI).

The Limited Assurance Sustainability Parameters covered by our limited assurance engagement are:

### General disclosures:

101; 102-1; 102-2; 102-3; 102-4; 102-5; 102-6; 102-7; 102-8; 102-9; 102-10; 102-11; 102-12; 102-13; 102-14; 102-15; 102-16; 102-18; 102-40; 102-41; 102-42; 102-43; 102-44; 102-45; 102-46; 102-47; 102-48; 102-49; 102-50; 102-51; 102-52; 102-53; 102-54; 102-55; 102-56; 103-1; 103-2; 103-3.

### Topic specific disclosures:

201-2 (partially reported); 201-4; 202-1; 203-1; 203-2; 205-2 (partially reported); 205-3; 206-1; 301-1 (partially reported); 301-3; 302-1; 302-3; 302-4 (partially reported); 303-1; 303-2; 303-3; 303-4; 304-1; 304-2; 305-1; 305-2; 305-4; 305-5; 305-7; 306-1; 306-2; 306-3; 306-4 (partially reported); 306-5 (partially reported); 307-1; 401-1; 401-2; 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-9; 404-1; 404-2; 404-3; 405-1; 405-2; 406-1; 413-2; 415-1; 416-1; 416-2; 417-1; 417-2; 417-3; 419-1; GPW 1.4.2; Own disclosure - Operations with local community engagement, impact assessments, and development programs.

### *Management's responsibility*

Management is responsible for the preparation and presentation of the Limited Assurance Sustainability Parameters in accordance with the GRI Standards. These responsibilities include establishing such internal controls as management determines are necessary to enable the preparation of the Limited Assurance Sustainability Parameters that are free from material misstatement whether due to fraud or error.

### *Our responsibility*

Our responsibility is to express a limited assurance conclusion on the preparation and presentation of the Limited Assurance Sustainability Parameters included in the Sustainability Report. We conducted our engagement in accordance with International Standard on Assurance Engagements ISAE 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. That Standard requires that we plan and perform the engagement to obtain limited assurance about whether the Limited Assurance Sustainability Parameters are free from material misstatement.

The firm applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



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We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our limited assurance engagement on the Limited Assurance Sustainability Parameters consisted of making enquiries, primarily of persons responsible for the preparation of the Limited Assurance Sustainability Parameters, and applying analytical and other procedures, as appropriate.

These procedures included:

- Enquiries of management to gain an understanding of internal control system to enable preparation the Sustainable Report;
- Interviews with management and relevant staff at corporate and selected site level concerning sustainability strategy and policies for material issues, and the implementation of these across the business;
- Enquiries of relevant staff at corporate and selected site level responsible for the preparation of the Limited Assurance Sustainability Parameters in order to understand the methods of collecting source data and the assumptions used regarding the preparation of indicators to be verified;
- Comparing the Limited Assurance Sustainability Parameters to relevant underlying sources on a sample basis to determine whether all the relevant information has been accurately and completely included in the Sustainability Report;
- Reconciliation of GRI 102-7 indicator to the approved financial statements or Management reports on the Company's operations for the financial year that ended on 31 December 2021;
- Verification of calculation correctness of selected Parameters.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained has a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance conclusion on the Limited Assurance Sustainability Parameters.

### *Conclusion*

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

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

Based on the limited assurance procedures performed and the evidence obtained, as described above, nothing has come to our attention that causes us to believe that the Limited Assurance Sustainability Parameters, as defined above, for the year ended 31 December 2021, have not in all material respects, been prepared and presented in accordance with the GRI Standards.

*KPMG Advisory Spółka z ograniczoną odpowiedzialnością sp.k.*

Warsaw, 11th January 2023