



KPMG Advisory Spółka z ograniczoną odpowiedzialnością sp.k.
ul. Inflancka 4a
00-189 Warszawa
Polska

Telephone +48 (22) 528 11 00
Fax +48 (22) 528 10 09
Email kpmg@kpmg.pl
Internet www.kpmg.pl

Limited assurance on specified parts of the Sustainability Report

We have been engaged by the Board of Directors of Orange Polska S.A. based in Warsaw, Aleje Jerozolimskie 160 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 Orange Polska Integrated Report for the year ended 31 December 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; 102-7; 102-9; 102-12; 102-13; 102-35, 102-42, 102-43

Topic specific disclosures:

103-1, 103-2; 103-3, 202-1, 203-1, 205-1, 205-2, 205-3, 206-1, 301-1; 302-1, 303-5, 305-1, 305-3, 305-05, 306-2, 307-1, 401-1, 403-10, 404-1, 404-2, 405-1, 406-1, 408-1, 409-1, 412-2, 413-1, 415-1, 416-2, 417-2, 417-3, 418-1, 419-1

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 behavior.

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;
- Comparing the Limited Assurance Sustainability Parameters to relevant underlying sources on a sample basis to determine whether all the relevant information has been appropriately included in the Sustainability Report;
- 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, 12th August 2022