

## INDEPENDENT LIMITED ASSURANCE STATEMENT

**To: The Stakeholders of Polskie Sieci Elektroenergetyczne S.A.**

### Introduction and objectives of work

Bureau Veritas Polska Sp. z o.o. (Bureau Veritas) has been engaged by **Polskie Sieci Elektroenergetyczne S.A.** (PSE) to provide limited assurance of information and data prepared in accordance with GRI Sustainability Reporting Standards (GRI Standards), Core option, included in its "PSE Impact Report 2019, edition 2020" (the Report). This Assurance Statement applies to the related data and information included within the scope of work described below.

### Scope of work

The scope of our work was limited to assurance of information included in the Report for the period 1 January 2020 to 31 December 2020 over Universal Standards and Topic-specific Standards which are the GRI Sustainability Reporting Standards, Core option (Selected Information).

Excluded from the scope of our work is any assurance of other information included in the Report.

### Reporting Criteria

The Selected Information needs to be read and understood together with the GRI Sustainability Reporting Standards 2016 as set out at <https://www.globalreporting.org>.

### Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined verification period;
- Positional statements (expressions of opinion, belief, aim or future intention by PSE and statements of future commitment);
- Information included in the section "Our contribution to the employment and economic development of Poland".

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

### Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of PSE.

Bureau Veritas was not involved in the drafting of the Report or the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of PSE.

### Assessment Standard

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

### Summary of work performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Selected Information;

2. Conducting interviews with relevant personnel of PSE;
3. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by PSE;
5. Agreeing a selection of the Selected Information to the corresponding source documentation;
6. Reviewing PSE's systems for quantitative data aggregation and analysis;
7. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

### Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

### Evaluation against GRI Standards

Bureau Veritas Polska Sp. z o.o. undertook an evaluation of The Report against the GRI Standards. This included cross checking the GRI index table against all the reference documents to provide an opinion on the self-declared GRI application level.

Based on our work, it is our opinion that:

- "PSE Impact Report 2020, edition 2021" has been prepared in accordance with standards for sustainability reporting the GRI Standards, Core option.

### Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified<sup>1</sup> Quality Management System which complies with the requirements of ISO 9001:2008, 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.

Bureau Veritas has implemented and applies Code of Ethics, which meets the requirements of the TIC Council<sup>2</sup>, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

### BUREAU VERITAS POLSKA Sp. z o.o.

Warszawa, November 2021

Witold Dżugan

Member of the Board

Justyna Wysocka-Golec

Verifier

<sup>1</sup> Certificate of Registration No. 44 100 160145 issued by TUV NORD CERT GmbH

<sup>2</sup> TIC Council Compliance Code EDITION 1 December 2018