

REPORT ON THE ACTIVITIES OF THE AUDIT COMMITTEE OF FEERUM S.A. FOR 2025

The Report of the Audit Committee of FEERUM S.A. (the "Company") covers the period from 1 January 2025 to 31 December 2025.

1. Composition of the Audit Committee and information on the extent to which the Committee Members meet the independence criteria

The Audit Committee consists of three Members of the Supervisory Board (which is in compliance with §2 point 2 of the Rules of the Audit Committee), of whom at least two meet the independence requirements and each holds qualifications in the field of accounting or has knowledge and skills regarding the industry in which the Company operates.

In the period from 1 January 2025 to 25 June 2025, the Audit Committee was composed of:

1. Henryk Chojnacki – Chairman of the Audit Committee
2. Jakub Marcinowski – Deputy Chairman of the Audit Committee
3. Maciej Janusz – Secretary of the Audit Committee

From 26 June 2025 to 31 December 2025, the composition of the Audit Committee was as follows:

1. Henryk Chojnacki – Chairman of the Audit Committee
2. Jakub Rzucidło – Deputy Chairman of the Audit Committee
3. Jakub Marcinowski – Secretary of the Audit Committee

As at the date of preparation of this report, the composition of the Audit Committee has not changed.

The Audit Committee operates in accordance with the provisions of the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight, and on the basis of the Rules of the Audit Committee published on the Company's website at www.feerum.pl.

2. Information on the activities and scope of work of the Audit Committee

The primary task of the Audit Committee in 2025 was the ongoing supervision of the activities of the Company and the Management Board of the Company, in particular in the areas of monitoring the financial reporting process.

A representative of the Audit Committee participated in meetings with the Management Board of the Company, discussing the financial situation of Feerum S.A. and of the Feerum S.A. Capital Group.

A representative of the Audit Committee participated in the audit of the financial statements of Feerum S.A. for the financial year 2025 and of the consolidated financial statements of the Capital Group for the financial year 2025, conducted by ECDP Audyt Sp. z o.o.

The Audit Committee informs that all financial statements for 2025 have been duly prepared on the basis of properly maintained accounting books, are consistent in form and content with the applicable provisions of law, and present reliably all information for the assessment of the effectiveness of assets, the assessment of profitability and the financial result.

Having reviewed the opinion and report of the statutory auditor on the audit of the separate financial statements of Feerum S.A., the consolidated financial statements of the

Feerum S.A. Capital Group, and the report of the Management Board on the activities of Feerum S.A. and the Feerum Capital Group for 2025, the Audit Committee presented to the Supervisory Board a proposal to approve the above statements and the manner of allocation of profit, and subsequently for the Supervisory Board to submit such a recommendation to the General Meeting of Shareholders.

The Audit Committee positively assesses the work of the auditor ECDP in auditing the financial statements for 2025.

3. Basis for submitting the activity report to the Supervisory Board

The basis for submitting this Activity Report to the Supervisory Board is §5 point 1 letter b of the Rules of the Audit Committee.

4. Motion to the Supervisory Board for adoption of this Report of the Audit Committee

The Audit Committee states that in the financial year ended on 31 December 2025 it properly performed its tasks.

The Audit Committee hereby submits to the Supervisory Board this Report on its activities in the financial year from 1 January 2025 to 31 December 2025 and requests the Supervisory Board to adopt it.