



The Polish original should be referred to in matters of interpretation.

Translation of auditor's report originally issued in Polish.

Ernst & Young Audyt Polska spółka z ograniczoną  
odpowiedzialnością sp. k.  
Rondo ONZ 1  
00-124 Warszawa

+48 (0) 22 557 70 00  
+48 (0) 22 557 70 01  
www.ey.com/pl

## INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONDENSED FINANCIAL STATEMENTS

To the Shareholders and Supervisory Board of Dino Polska S.A.

### Introduction

We have reviewed the interim condensed financial statements Dino Polska S.A. (the 'Company') located in Krotoszyn at ul. Ostrowska 122, including: the introduction to the financial statements, the balance sheet as at 30 June 2023, the income statement, the statement of changes in equity, the statement of cash flows for the period from 1 January 2023 to 30 June 2023 and the additional information and explanations (the 'interim condensed financial statements').

The Company's Management is responsible for the preparation and presentation of the interim condensed financial statements in accordance with the requirements of the Accounting Act dated 29 September 1994 (the 'Accounting Act', the implementing rules and other applicable laws as well as the requirements of the Decree of the Minister of Finance dated 29 March 2018 on current and periodic information published by issuers of securities and conditions for recognition as equivalent the information required by laws of non-EU member states (the 'Decree on current and periodic information').

Our responsibility is to express a conclusion on the interim condensed financial statements based on our review.

### Scope of review

We conducted our review in accordance with National Review Standard 2410 in the wording of the International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, adopted by the National Council of Statutory Auditors. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with National Auditing Standards in the wording of the International Auditing Standards adopted by the National Council of Statutory Auditors and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim condensed financial statements are not prepared, in all material respects, in accordance with the Accounting Act, the implementing rules and requirements prescribed by the Decree on current and periodic information.

Warsaw, 17 August 2023

Key certified auditor

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Jarosław Dac  
certified auditor  
no in the register: 10138

on behalf of  
Ernst & Young Audyt Polska  
spółka z ograniczoną odpowiedzialnością sp. k.  
Rondo ONZ 1, 00-124 Warsaw  
no on audit firms list: 130