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# Independent Auditor's Report on Review of Condensed Consolidated Interim Financial Statements

## To the Shareholders and Supervisory Board of „DINO POLSKA” S.A.

### Introduction

We have reviewed the accompanying condensed consolidated interim financial statements of „DINO POLSKA” S.A. Group (the “Group”), whose parent entity is „DINO POLSKA” S.A. (the „Parent Entity”), which comprise:

- the condensed consolidated statement of financial position as at 30 June 2024, and, for the three-month and six-month periods ended 30 June 2024:
  - the condensed consolidated statement of profit or loss;
  - the condensed consolidated statement of comprehensive income;
- and, for the six-month period ended 30 June 2024:
- the condensed consolidated statement of changes in equity;
  - the condensed consolidated statement of cash flows;
- and
- notes and other explanatory information

(the “condensed consolidated interim financial statements”).

The Management Board of the Parent Entity is responsible for the preparation and presentation of these condensed consolidated interim financial statements in accordance with IAS 34 *Interim Financial Reporting*, as adopted by the European Union. Our responsibility is to express a conclusion on these condensed consolidated interim financial statements based on our review.

## Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* as adopted by the resolution of the National Council of Statutory Auditors as the National Standard on Review 2410. A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with National Standards on Auditing or International Standards on Auditing 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 accompanying condensed consolidated interim financial statements are not prepared, in all material respects, in accordance with IAS 34 *Interim Financial Reporting*, as adopted by the European Union.

## Other Matter

The condensed consolidation interim financial statements of the Group as at and for the six month period ended 30 June 2023 were reviewed by another auditor, who expressed an unqualified conclusion on these financial statements on 17 August 2023 (the comparative data for the three-month period ended June 30, 2023, and the related information in the notes thereto, have not been audited or reviewed by the auditor).

Consolidated financial statements of the Group for the year ended 31 December 2023 were audited by another auditor, who expressed an unqualified opinion on these financial statements on 21 March 2024.

On behalf of audit firm

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

Registration No. 3546

*Signed on the Polish original*

Michał Karwatka

Key Statutory Auditor  
Registration No. 10176  
*Proxy*

Poznań, 22 August 2024