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

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

### Introduction

We have reviewed the accompanying condensed standalone interim financial statements of „DINO POLSKA” S.A. (the “Entity”), which comprise:

- the condensed balance sheet as at 30 June 2024;
- and, for the six-month period ended 30 June 2024:
- the condensed profit and loss account;
  - the condensed statement of changes in equity;
  - the condensed cash flow statement;

and

- the supplementary information and explanations

(the “condensed standalone interim financial statements”).

The Management Board of the Entity is responsible for the preparation and presentation of these condensed standalone interim financial statements in accordance with the accounting act dated 29 September 1994 (the “Accounting Act”), related bylaws as well as the requirements of the Decree of the Minister of the Finance dated 29 March 2018 on the current and periodic information published by issuers of securities and conditions for recognition as equivalent the information required by laws of a non-EU member state (the “Decree on current and periodic information”) and other applicable laws. Our responsibility is to express a conclusion on these condensed standalone 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 standalone interim financial statements are not prepared, in all material respects, in accordance with the Accounting Act, related bylaws as well as the requirements of the Decree on current and periodic information on current and periodic information and other applicable laws.

## Other Matter

The condensed standalone interim financial statements of the Entity 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 standalone financial statements of the Entity as at and 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 Audyt 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