

DINO POLSKA S.A.

**INTERIM CONDENSED STANDALONE FINANCIAL STATEMENTS
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2024
WITH THE INDEPENDENT AUDITOR'S REPORT ON ITS REVIEW**

Unofficial translation. Only the Polish version is binding.

Table of contents

Interim condensed statement of profit or loss	3
Interim condensed balance sheet.....	4
Interim condensed statement of cash flows	6
Interim condensed statement of changes in equity	7
Additional notes	8
1. General information	8
2. Basis for preparation of the interim condensed standalone financial statements	8
3. Significant accounting principles (policies)	8
4. The differences in the values of the disclosed data and the material differences pertaining to the accepted accounting standards (policies) between the financial statements drawn up in accordance with Polish Accounting Standards and the financial statements drawn up according to IFRS	9
5. Change of estimates and corrections of errors	10
6. Business seasonality.....	10
7. Dividends distributed and proposed for distribution	10
8. Revenues and costs	11
8.1. Other operating income	11
8.2. Other operating expenses.....	11
8.3. Financial income	11
8.4. Financial expenses	11
9. Income tax	12
10. Property, plant and equipment.....	12
11. Intangible assets.....	12
12. Investments in subsidiaries, associates and co-subidiaries	13
13. Inventories	13
14. Impairment losses for receivables	13
15. Capital	14
16. Provisions	14
17. Interest-bearing bank loans and borrowings, debt securities	14
18. Other significant changes.....	15
18.1. Non-recurring amounts and events	15
18.2. Non-equity and investment securities	15
18.3. Litigation	15
18.4. Contingent liabilities, also including the guarantees and sureties extended by the entity, also on bills of exchange and contingent assets.....	15
18.5. Obligations to incur capital expenditures	16
18.6. Cash and cash equivalents	16
18.7. Other selected disclosures.....	16
19. Objectives and principles of managing financial risk.....	17
20. Financial instruments	17
21. Discontinued activity.....	17
22. Related party transactions	17
23. Events after the reporting period.....	22

INTERIM CONDENSED STATEMENT OF PROFIT OR LOSS for the 6-month period ended 30 June 2024

<i>(in thousands of PLN)</i>	<i>Note</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
A. Net revenues on sales and equivalents		13,891,043	12,096,361
- from related entities		61,034	48,139
I. Net revenue on sales of products		90,256	63,596
IV. Net revenue on sales of goods and materials		13,800,787	12,032,765
B. Operating expenses		13,238,875	11,366,257
I. Depreciation and amortization		150,148	133,996
II. Consumption of materials and energy		157,368	227,750
III. External services		565,325	432,379
IV. Taxes and fees		252,913	213,213
V. Employee benefits		1,305,863	999,642
VI. Social security and other benefits		294,221	227,499
VII. Other costs by nature		50,242	48,632
VIII. Cost of goods and materials sold		10,462,795	9,083,146
C. Sales profit (loss) (A – B)		652,168	730,104
D. Other operating income	8.1	6,008	5,567
I. Profit on disposal of non-financial non-current assets		-	-
II. Grants		26	-
III. Revaluation of non-financial assets		-	-
IV. Other operating income		5,982	5,567
E. Other operating expenses	8.2	5,551	3,983
I. Loss on disposal of non-financial non-current assets		4,122	3,014
II. Revaluation of non-financial assets		-	-
III. Other operating expenses		1,429	969
F. Operating profit (loss) (C+D-E)		652,625	731,688
G. Financial income	8.3	12,377	14,456
I. Dividends i profit sharing		-	-
a) from related entities, of which:		-	-
- in which the entity has capital exposure		-	-
II. Interest, including:		11,258	13,433
- from related entities		10,229	11,780
III. Profit on disposal of financial assets		-	-
IV. Revaluation of financial assets		-	-
V. Other		1,119	1,023
H. Financial expenses	8.4	69,454	83,562
I. Interest, including:		64,800	80,450
- to related entities		9,968	10,220
II. Loss on disposal of financial assets		-	-
III. Revaluation of financial assets		-	-
IV. Other		4,654	3,112
I. Profit / (loss) before tax (F + G - H)		595,548	662,582
J. Income tax	9	113,629	126,251
K. Other mandatory decreases of profit (increases of loss)		-	-
L. Net profit (loss) (I – J – K)		481,919	536,331

INTERIM CONDENSED BALANCE SHEET as at 30 June 2024

(in thousands of PLN)

	<i>Note</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Assets			
A. Non-current assets		6,630,384	6,122,790
I. Intangible assets	11	20,987	15,380
1. Costs of completed development work		-	-
2. Goodwill		-	-
3. Other intangible assets		20,987	15,380
II. Property, plant and equipment	10	5,669,913	5,245,637
1. Fixed assets		5,269,519	4,941,401
a) land (including the right of usufruct to land)		1,093,204	992,001
b) buildings, premises, rights to premises and civil and marine engineering facilities		2,953,041	2,778,389
c) technical equipment and machinery		720,594	680,404
d) means of transport		127,814	137,511
e) other fixed assets		374,866	353,096
2. Fixed assets under construction		382,996	296,318
3. Advances towards fixed assets under construction		17,398	7,918
III. Non-current receivables		-	-
IV. Non-current investments		818,787	755,826
3. Long-term financial assets	12	818,787	755,826
a) in related entities		818,787	755,826
- ownership interests or shares		818,787	755,826
V. Non-current deferred revenue		120,697	105,947
1. Deferred tax assets	9	120,697	105,947
B. Current assets		3,262,536	3,503,370
I. Inventories	13	2,191,009	2,560,418
1. Materials		37,809	36,946
2. Semi-finished goods and work in progress		-	-
3. Finished products		-	-
4. Merchandise		2,153,200	2,523,472
II. Current receivables		398,429	396,163
1. Receivables from related entities	22	36,174	39,464
a) for goods and services with a term of payment:		34,630	35,788
- up to 12 months		34,630	35,788
b) other		1,544	3,676
2. Receivables from other entities to which the company has equity exposure		-	-
3. Receivables from other entities		362,255	356,699
a) for goods and services with a term of payment:		137,289	143,420
- up to 12 months		139,289	143,420
b) on taxes, grants, customs duties, social security and health insurance and other public dues		39,296	41,719
c) other		185,670	171,560
d) subject to collection through litigation		-	-
III. Current investments		632,797	541,686
1. Current financial assets		632,797	541,686
a) in related entities	22	292,989	364,560
- loans granted		292,989	364,560
b) in other entities		-	-
c) cash and other cash assets	18.6	339,808	177,126
- cash on hand and on accounts		109,059	129,208
- other cash		230,749	47,918
2. Other current investments		-	-
IV. Current deferred revenue		40,301	5,103
C. Contributions due to share capital		-	-
D. Treasury stock		-	-
Total assets		9,892,920	9,626,160

The notes to the interim condensed financial statements constitute an integral part hereof

DINO POLSKA S.A.
Interim condensed standalone financial statements for the 6-month period ended 30 June 2024
(in thousands of PLN)

<i>(in thousands of PLN)</i>	<i>Note</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Equity and liabilities			
A. Equity		4,854,979	4,373,060
I. Share capital	15	9,804	9,804
II. Supplementary capital		4,332,908	3,161,858
III. Revaluation reserve (fund)		-	-
IV. Other reserve capital (fund)		-	-
V. Profit (loss) brought forward		-	-
VI. Net profit (loss)		481,919	1,171,050
VII. Other items of equity		30,348	30,348
VIII. Charges to net profit during the financial year (negative figure)		-	-
B. Liabilities and provisions for liabilities		5,037,941	5,253,100
I. Provisions for liabilities	16	181,077	101,923
1. Provision for deferred tax liability	9	169,792	90,638
2. Provision for pension and similar benefits	16	11,285	11,285
- non-current		9,956	9,956
- current		1,329	1,329
3. Other provisions		-	-
II. Non-current liabilities		707,512	737,918
1. To related entities		-	-
2. To other entities in which the company has equity exposure		-	-
3. To other entities		707,512	737,918
a) bank loans and borrowings	17	337,512	367,918
b) for issue of debt securities	17	370,000	370,000
c) other financial liabilities		-	-
d) liabilities for bills of exchange		-	-
e) other		-	-
III. Current liabilities		4,000,502	4,295,044
1. Liabilities to related entities	22	1,074,183	1,037,491
a) for goods and services with a term of being due and payable:		638,604	617,588
- up to 12 months		638,604	617,588
- above 12 months		-	-
b) other		435,579	419,903
2. Liabilities to other entities in which the company has equity exposure		-	-
3. Liabilities to other entities		2,926,319	3,257,553
a) bank loans and borrowings	17	234,190	230,144
b) for issue of debt securities	17	4,674	4,784
c) other financial liabilities	17	-	342
d) for goods and services with a term of being due and payable:		2,187,647	2,495,793
- up to 12 months		2,187,647	2,495,793
- above 12 months		-	-
e) advances received for supplies and services		-	-
f) liabilities for bills of exchange		-	-
g) on taxes, customs duties, social security and health insurance or other public dues		251,522	317,286
h) payroll		199,188	167,408
i) other		49,098	41,796
4. Special-purpose funds		-	-
IV. Accruals and deferred revenue		148,850	118,215
1. Negative goodwill		-	-
2. Other deferred revenue		148,850	118,215
- non-current		-	-
- current		148,850	118,215
Total liabilities and equity		9,892,920	9,626,160

The notes to the interim condensed financial statements constitute an integral part hereof

INTERIM CONDENSED STATEMENT OF CASH FLOWS

for the 6-month period ended 30 June 2024

(in thousands of PLN)

	Note	01.01.2024- 30.06.2024	01.01.2023- 30.06.2023
A. Cash flow from operating activities			
I. Net profit (loss)			
II. Total adjustments			
1. Depreciation and amortization		150,148	133,996
2. Gains (losses) arising from changes in foreign currency exchange rates		-	-
3. Interest and profit sharing (dividends)	18.6	56,327	69,793
4. Profit (loss) on investing activity		4,122	3,014
5. Movement in provisions		79,154	49,446
6. Movement in inventories		369,409	52,066
7. Movement in receivables	18.6	4,033	69,557
8. Movement in current liabilities, except for loans and borrowings	18.6	(300,943)	(81,617)
9. Movement in prepayments, accruals and deferred revenue		(19,313)	(32,936)
III. Net cash flow from operating activities (I±II)		816,790	799,650
B. Cash flow from investing activities			
I. Inflows			
1. Sale of intangible assets and property, plant and equipment		1,108	1,026
2. Sale of investments in real property and intangible assets		-	-
3. From financial assets, of which:		101,029	1,652
a) in related entities		100,000	-
b) in other entities		1,029	1,652
- interest		1,029	1,652
II. Outflows		(577,329)	(522,887)
1. Purchase of intangible assets and property, plant and equipment		(496,169)	(483,387)
2. Investments in real property and intangible assets		-	-
3. Towards financial assets, of which:		(81,160)	(39,500)
a) in related entities		(81,160)	(39,500)
III. Net cash flow from investing activities (I+II)		(475,192)	(520,209)
C. Cash flow from financing activities			
I. Inflows			
1. Net inflows on the delivery of shares (share issue) and other equity instruments and capital contributions		-	-
2. Loans and borrowings		99,932	46,090
3. Issue of debt securities		-	-
4. Other financial proceeds		1,054	-
II. Outflows		(279,902)	(229,265)
1. Purchase of treasury shares		-	-
2. Dividends and other distributions to owners		-	-
3. Profit-sharing expenditures other than distributions to owners		-	-
4. Repayment of loans and borrowings		(217,292)	(119,899)
5. Redemption of debt securities		-	-
6. On account of other financial liabilities		-	-
7. Payment of finance lease liabilities		(307)	(2,022)
8. Interest		(54,474)	(69,129)
9. Other financial expenditures		(7,829)	(38,215)
III. Net cash from financing activities (I+II)		(178,916)	(183,175)
D. Total net cash flow (A.III±B.III±C.III)		162,682	96,266
E. Balance sheet movement in cash, including		162,682	96,266
- movement in cash arising from changes in foreign currency exchange rates		-	-
F. Cash at the beginning of the period		177,126	342,029
G. Cash at the end of the period (F±D), including	18.6	339,808	438,295
- restricted cash		5	76

INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY

for the 6-month period ended 30 June 2024

<i>(in thousands of PLN)</i>	<i>Note</i>	01.01.2024- 30.06.2024	01.01.2023- 31.12.2023	01.01.2023- 30.06.2023
I. Equity at the beginning of the period (OB)		4,373,060	3,202,010	3,202,010
I.a. Equity at the beginning of the period (OB), adjusted		4,373,060	3,202,010	3,202,010
1. Share capital at the beginning of the period		9,804	9,804	9,804
1.1. Movement in share capital		-	-	-
1.2. Share capital at the end of the period		9,804	9,804	9,804
2. Supplementary capital at the beginning of the period		3,161,858	2,267,272	2,267,272
2.1. Changes to supplementary capital		1,171,050	894,586	894,586
(i) increase		1,171,050	894,586	894,586
- profit distribution		1,171,050	894,586	894,586
b) decrease		-	-	-
2.2. Balance of supplementary capital at the end of the period		4,332,908	3,161,858	3,161,858
3. Revaluation reserve at the beginning of the period		-	-	-
3.1. Changes in the revaluation reserve		-	-	-
3.2. Revaluation reserve at the end of the period		-	-	-
4. Other reserve capital at the beginning of the period		-	-	-
4.1. Change in other reserve capital		-	-	-
4.2. Other reserve capital at the end of the period		-	-	-
5. Profit (loss) brought forward at the beginning of the period		1,171,050	894,586	894,586
5.1. Profit brought forward at the beginning of the period		1,171,050	894,586	894,586
5.2. Profit brought forward at the beginning of the period, adjusted		1,171,050	894,586	894,586
(i) increase		-	-	-
b) decrease		(1,171,050)	(894,586)	(894,586)
- profit distribution - transfer to supplementary capital		(1,171,050)	(894,586)	(894,586)
5.3. Profit brought forward at the end of the period		-	-	-
5.4. Loss brought forward at the beginning of the period		-	-	-
5.5. Loss brought forward at the beginning of the period, adjusted		-	-	-
(i) increase		-	-	-
b) decrease		-	-	-
5.6. Losses brought forward at the end of the period		-	-	-
5.7. Profit (loss) brought forward at the end of the period		-	-	-
6. Net result		481,919	1,171,050	536,331
a) net profit		481,919	1,171,050	536,331
b) net loss		-	-	-
c) charges to profit		-	-	-
7. Other items of equity at the beginning of the period		30,348	30,348	30,348
7.1 Change in other items of equity		-	-	-
7. Other items of equity at the end of the period		30,348	30,348	30,348
8. Charges to net profit during the financial year (negative figure)		-	-	-
II. Equity at the end of the period (CB)		4,854,979	4,373,060	3,738,341
III. Equity after considering the proposed distribution of profits (coverage of losses)		4,854,979	4,373,060	3,738,341

ADDITIONAL NOTES

1. General information

DINO POLSKA S.A. (“Company”) is a joint stock company with its registered office in Krotoszyn whose shares are publicly traded. The Company’s interim condensed standalone financial statements span the 6-month period ended 30 June 2024 and contain comparative data for the 6-month period ended 30 June 2023 and as at 31 December 2023.

The company is entered in the register of commercial undertakings of the National Court Register kept by the District Court, 9th Commercial Division of the National Court Register under file number KRS 0000408273. The Company has been given the following statistical number: REGON 300820828.

The Company’s duration is unlimited.

According to the Company’s articles of association, the Company’s core business is:

1. 47.11.Z Retail sale in non-specialized stores with food, beverages or tobacco products predominating,
2. 46.39.Z Non-specialized wholesale of food, beverages and tobacco products.

The Company’s interim condensed standalone financial statements for the 6-month period ended 30 June 2024 were approved for publication by the Management Board on 22 August 2024.

2. Basis for preparation of the interim condensed standalone financial statements

These interim condensed standalone financial statements were drawn up pursuant to the provisions of the Accounting Act of 29 September 1994 (hereinafter “Accounting Act”) and according to the requirements set forth in the Finance Minister’s Regulation of 29 March 2018 on the current and periodic information transmitted by securities issuers (Journal of Laws of 2018, Item 757).

These interim condensed standalone financial statements do not contain all the information and disclosures required in annual financial statements and should be read jointly with the Company’s financial statements for the year ended 31 December 2023 and approved for publication on 21 March 2024.

These interim condensed standalone financial statements are presented in Polish zloty (“PLN”), while all the figures are stated in thousands of PLN, unless stated otherwise.

These interim condensed standalone financial statements were drawn up under the assumption that the Company remains a going concern for at least 12 months after the balance sheet date, i.e. after 30 June 2024. As at 30 June 2024, the Group presented an excess of current liabilities over current assets, which is typical for the retail industry, where a predominant part of sales is made for cash and suppliers offer deferred payment terms. At the same time, the Company intensively develops its network using free cash and funding from bank loans to increase the value of new investments. Covenants related to loan agreements are monitored on an ongoing basis. As at the balance sheet date of 30 June 2024, there was no default on the terms and conditions of loan agreements and the Management Board is of the opinion there is no risk that banks may terminate such agreements within 12 months of the balance sheet date of 30 June 2024. As at the balance sheet date the Company has unused lines of credit for PLN 400 million that can be used to manage the Company’s liquidity. Having regard for the above the Management Board has not identified any circumstances that could engender material doubts regarding the Company’s ability to continue doing business for at least 12 months from the balance sheet date and endorsement of the going concern assumption.

3. Significant accounting principles (policies)

The accounting principles (policies) used to draw up the interim condensed standalone financial statements are consistent with the ones that were used to draw up the Company’s annual financial statements for the year that ended 31 December 2023.

4. The differences in the values of the disclosed data and the material differences pertaining to the accepted accounting standards (policies) between the financial statements drawn up in accordance with Polish Accounting Standards and the financial statements drawn up according to IFRS

The Company is the Group's parent company, which has an obligation to prepare consolidated financial statements according to the IFRS endorsed by the EU. The Group in which the Company is the parent company prepared its first annual consolidated financial statements compliant with IFRS endorsed by the EU for the financial year ended 31 December 2013. The Group selected 1 January 2013 as the date of transition to IFRS.

The Company's date of transition to IFRS cannot be determined definitively because the Company has not made a decision on that date, nor has it prepared its first financial statements compliant with IFRS endorsed by the EU. Had the financial statements been prepared in accordance with IFRS, the main differences between the accounting standards accepted for the attached financial statements and IFRS, under the assumption that the date of transition to IFRS is 1 January 2013, would pertain in particular to the following areas:

- determination of the residual value of fixed assets,
- separation of components and determination of depreciation charges for the actual periods of use,
- retraction of the calculated depreciation charges for trademarks as of the date of the Group's transition to IFRS,
- recognition of a right-of-use asset and a lease liability under IFRS16.

The presentation of some lines items of the financial statements may differ between Polish Accounting Standards and IFRS. The differences in presentation do not affect the Company's equity and net result. The components of the various line items of the financial statements and the scope of additional information to the financial statements according to the Polish Accounting Standards and IFRS may differ to a material degree.

Table depicting the effects of the disclosed differences in net profit and equity:

30 June 2024

Adjustments	Carrying amount according to PAS	Carrying amount according to IFRS	Value adjustment
Property, plant and equipment	5,669,913	5,587,406	(82,507)
Right-of-use assets	-	151,219	151,219
Intangible assets	20,987	51,998	31,011
Deferred tax assets	120,697	-	(120,697)
Total non-current assets	6,630,384	6,609,410	(20,974)
Total assets	9,892,920	9,871,946	(20,974)
Equity	4,854,979	4,851,138	(3,841)
Lease liabilities	-	58,637	58,637
Deferred tax liability	169,792	47,681	(122,111)
Total non-current liabilities	887,260	823,786	(63,474)
Trade and other payables	3,761,638	3,761,638	-
Lease liabilities	-	46,341	46,341
Total current liabilities	4,150,681	4,197,022	46,341
Total liabilities and equity	9,892,920	9,871,946	(20,974)

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>
Equity according to PAS	4,854,979
Adjusted depreciation and amortization on account of residual value	1,299
Adjusted depreciation and amortization on account of the separation of components	(11,621)
Adjustment - amortization of trademarks	9,768
Adjustment - lease of fixed assets (IFRS 16)	(3,287)
Equity according to IFRS	4,851,138
Net profit according to PAS	481,919
Adjusted depreciation and amortization on account of residual value	(68)
Adjusted depreciation and amortization on account of the separation of components	(1,526)
Adjustment - amortization of trademarks	391
Adjustment - lease of fixed assets (IFRS 16)	2,133
Actuarial gains/losses pertaining to employee benefits	-
Net profit according to IFRS	482,849
Other comprehensive income	-

The identification and measurement of these differences require the preparation of estimates and assumptions that do affect the disclosed figures. Even though the accepted assumptions and estimates are based on the Company's best knowledge, the actual figures may vary from the anticipated figures. This note identifying the major areas of difference between Polish Accounting Standards and IFRS has been drawn up on the basis of IFRS in force as at 30 June 2024 and under the assumption that the date for transition to IFRS is 1 January 2013. Since work is still in progress on more standards and amending the current standards it is possible that the standards according to which the Company will prepare its first financial statements complying with IFRS will differ from the standards applicable to the preparation of this note. The assumption concerning the date as of which the values of assets and liabilities would be determined in the Company's financial statements complying with IFRS stems from the option for the Management Board to utilize the exemption contemplated by paragraph 24 of IFRS 1, according to which the Company may accept the values carried in the parent company's consolidated financial statements compliant with IFRS on the basis of the parent company's date of transition to IFRS, i.e. 1 January 2013; however, the Company's Management Board may in any event alter that decision and it may accept its own date for the transition to applying IFRS.

Moreover, according to IFRS, only complete financial statements containing a balance sheet, a statement of comprehensive income and/or a statement of profit or loss, a statement of changes in equity, a statement of cash flows with comparable data and notes may accurately present financial standing, business results and cash flow according to IFRS.

5. Change of estimates and corrections of errors

No material change of estimates or correction of errors was made in the 6-month period ended 30 June 2024 versus 31 December 2023.

6. Business seasonality

Sales revenues and financial results reported in individual quarters reflect the seasonality of sales. The Company posts increased sales revenues in the periods close to holidays and in the summer.

7. Dividends distributed and proposed for distribution

During the reporting period, the Company did not pay out a dividend.

8. Revenues and costs

8.1. Other operating income

(in thousands of PLN)

	<i>01.01.2024- 30.06.2024</i>	<i>01.01.2023- 30.06.2023</i>
Grants	26	-
Other operating income, including:	5,982	5,567
- received payments for damages	738	753
- income for making timely payments	186	499
- reversal of impairments for receivables	50	34
- revenue related to the service of payment cards	2,621	2,435
- other	2,387	1,846
Total other operating income	6,008	5,567

8.2. Other operating expenses

(in thousands of PLN)

	<i>01.01.2024- 30.06.2024</i>	<i>01.01.2023- 30.06.2023</i>
Loss on disposal of non-financial non-current assets, including:	4,122	3,014
- loss on the disposal of fixed assets and intangible assets	4,122	3,014
Other operating expenses, including:	1,429	969
- donations	242	653
- other	1,003	314
- written off receivables	184	2
Total other operating expenses	5,551	3,983

8.3. Financial income

(in thousands of PLN)

	<i>01.01.2024- 30.06.2024</i>	<i>01.01.2023- 30.06.2023</i>
Interest, including:	11,258	13,433
- interest from related companies	10,229	11,780
- bank interest	1,029	1,653
Other, including:	1,119	1,023
- foreign exchange gains and losses	65	898
- other financial income (sureties)	1,054	125
Total financial income	12,377	14,456

8.4. Financial expenses

(in thousands of PLN)

	<i>01.01.2024- 30.06.2024</i>	<i>01.01.2023- 30.06.2023</i>
Interest, including:	64,800	80,450
- interest paid to related companies	9,968	10,220
- interest on trade payables	16,704	8,540
- interest on other payables	66	131
- bank interest	25,166	36,477
- interest on bonds	12,894	25,001
- interest on lease agreements	2	81
Other, including:	4,654	3,112
- other financial expenses (commissions, sureties)	4,654	3,112
Total financial expenses	69,454	83,562

9. Income tax

The reconciliation of income tax on profit (loss) before tax at the statutory tax rate with income tax calculated at the Company's effective tax rate is as follows:

<i>(in thousands of PLN)</i>	<i>01.01.2024- 30.06.2024</i>	<i>01.01.2023- 30.06.2023</i>
Profit before tax	595,548	662,582
Tax at the statutory tax rate in Poland at 19% (comparative period: 19%)	113,154	125,891
Expense items that are never taxable or deductible and other adjustments	475	360
Tax at the effective tax rate	113,629	126,251
Income tax (expense) recognized in profit or loss	113,629	126,251

Deferred tax is calculated on the basis of the following items:

<i>(in thousands of PLN)</i>	<i>Balance sheet</i>		<i>Profit and loss account</i>	
	<i>30.06.2024</i>	<i>31.12.2023</i>	<i>30.06.2024</i>	<i>30.06.2023</i>
<i>Deferred tax liability</i>				
Temporary difference in the value of fixed assets	69,408	64,464	4,944	6,179
Accrued loan interest as of the reporting date	6,383	4,438	1,945	2,173
Settlements with suppliers	94,001	21,708	72,293	41,094
Other (including foreign exchange gains)	-	28	(28)	-
Deferred tax liability	169,792	90,638		
<i>Deferred tax assets</i>				
Provisions for retirement severance benefits	2,144	2,144	-	-
Provision for unused holiday leave	27,662	22,416	5,246	4,598
Provision for employee benefits / bonuses	2,800	1,900	900	421
Unpaid mandate contracts as of the reporting date	169	103	66	45
Unpaid social security contributions as of the reporting date	-	-	-	1,811
Difference in measurement of inventories	78,212	74,442	3,770	6,200
Provision for auditing the financial statements	148	43	105	-
Accrued loan interest as of the reporting date (including on loans, bonds)	4,690	3,080	1,610	960
Provision for other costs	4,872	1,819	3,053	(40)
Deferred tax assets	120,697	105,947		
Deferred tax expense			64,404	35,451

10. Property, plant and equipment

In the 6-month period ended 30 June 2024 the Company purchased property, plant and equipment worth PLN 585,274 thousand (in the 6-month period ended 30 June 2023: PLN 458,032 thousand).

In the 6-month period ended 30 June 2024 the Company liquidated and sold property, plant and equipment whose total net value was PLN 5,244 thousand (in the 6-month period ended 30 June 2023: PLN 4,040 thousand).

11. Intangible assets

In the 6-month period ended 30 June 2024 the Company purchased intangible assets worth PLN 8,049 thousand (PLN 1,004 thousand in 2023).

12. Investments in subsidiaries, associates and co-subsidiaries

The Preliminary Conditional Share Purchase Agreement and Shareholder Agreement (“Agreement”), which the Company concluded with the company doing business as eZebra.pl sp. z o.o. with its registered office in Lublin (“eZebra”) and its shareholders (“Founders”) was performed on 3 April 2024. As a result thereof, the Company became the owner of a 72.22% equity stake in eZebra, while it will hold a 75% equity stake once the increase in eZebra’s share capital is registered. eZebra runs an internet drug store at the ezebra.pl website. It offers an extensive array of cosmetics and perfumes and accessories in the beauty, health, personal hygiene and house and home categories. The total price for the Shares was PLN 63 million, with PLN 51.5 million constituted payment for the secondary shares, while PLN 11.5 million was a contribution to eZebra made by the Company subscribing for new shares in eZebra’s share capital. Pursuant to the Agreement, a call option (Call Option) has been granted to the Company to acquire the remaining 25% equity stake in eZebra, while a put option (Put Option) has been granted to the Founders to sell it to the Company.

On 29 April 2024 the District Court in Lublin issued a ruling in which it granted injunctive relief for the claim raised by the applicant through the following, among others: it banned the undertaking of efforts for the purpose of raising the share capital of eZebra, it blocked the ability to exercise the corporate rights held by the Company in the share capital of eZebra and transfer or encumber in any other way the shares it holds in the share capital of eZebra. Dino and eZebra disagree with the foregoing ruling in its entirety and have filed a complaint against the ruling granting this injunction. The Court’s decision does not affect the composition of eZebra’s shareholders. Following the acquisition of the 72.22% equity stake in eZebra, Dino Polska has kicked off the execution of its previous plans, in other words, it is collaborating with the founders and management of eZebra for the purpose of continuing to expand the operations of the eZebra.pl drug store and jointly building competences in the e-commerce area.

13. Inventories

<i>(in thousands of PLN)</i>	30.06.2024	31.12.2023
Materials	37,809	36,946
Merchandise	2,203,354	2,582,098
Total inventories at purchase price	2,241,163	2,619,044
Impairments for inventories	(50,154)	(58,626)
Total inventories at net value	2,191,009	2,560,418

14. Impairment losses for receivables

<i>(in thousands of PLN)</i>	<i>Impairment losses for non-current receivables</i>	<i>Impairment losses for current receivables</i>
As at 1 January 2024	-	1,417
Increases	-	184
Utilization	-	(60)
Reversal	-	(50)
As at 30 June 2024	-	1,491
<i>(in thousands of PLN)</i>	<i>Impairment losses for non-current receivables</i>	<i>Impairment losses for current receivables</i>
As at 1 January 2023	-	1,534
Increases	-	586
Utilization	-	(617)
Reversal	-	(86)
As at 31 December 2023	-	1,417

15. Capital

As at 30 June 2024 the Company's share capital was PLN 9,804 thousand and was divided into 98,040,000 shares with a nominal value of PLN 0.10 each. As at 31 December 2023 the Company's share capital was PLN 9,804 thousand and was divided into 98,040,000 shares with a nominal value of PLN 0.10 each.

As at the balance sheet date, the ownership structure of the Company's share capital was as follows:

30 June 2024

<i>Shareholder</i>	<i>Number of shares</i>	<i>Percentage of share capital</i>	<i>Percentage of votes at the Shareholder Meeting</i>
Tomasz Biernacki with a subsidiary	50,160,000	51.16%	51.16%
Other shareholders	47,880,000	48.84%	48.84%
Total	98,040,000	100.00%	100.00%

31 December 2023

<i>Shareholder</i>	<i>Number of shares</i>	<i>Percentage of share capital</i>	<i>Percentage of votes at the Shareholder Meeting</i>
Tomasz Biernacki with a subsidiary	50,160,000	51.16%	51.16%
Other shareholders	47,880,000	48.84%	48.84%
Total	98,040,000	100.00%	100.00%

16. Provisions

<i>(in thousands of PLN)</i>	<i>Deferred tax liability</i>	<i>Provision for pension and disability benefits</i>	<i>Total</i>
As at 1 January 2024	90,638	11,285	101,923
Increases	79,154	-	79,154
Utilization	-	-	-
As at 30 June 2024, including:	169,792	11,285	181,077
Long-term provisions	169,792	9,956	179,748
Short-term provisions	-	1,329	1,329

<i>(in thousands of PLN)</i>	<i>Deferred tax liability</i>	<i>Provision for pension and similar benefits</i>	<i>Total</i>
As at 1 January 2023	92,555	6,110	98,665
Increases	-	5,175	5,175
Reversal	(1,917)	-	(1,917)
As at 31 December 2023, including:	90,638	11,285	101,923
Non-current	90,638	9,956	100,594
Current	-	1,329	1,329

17. Interest-bearing bank loans and borrowings, debt securities

<i>(in thousands of PLN)</i>	<i>30.06.2024</i>	<i>31.12.2023</i>
Liabilities under finance lease agreements and hire-purchase agreements	-	342
Current account overdrafts	60,748	15,764
Investment loans	173,442	214,380
Issue of debt securities	4,674	4,784
Current	238,864	235,270
Investment loans	337,512	367,918
Issue of debt securities	370,000	370,000
Non-current	707,512	737,918

The Company has entered into credit facility agreements for a duration of 2 to 10 years, and they bear interest at a floating WIBOR 1M or WIBOR 3M rate plus a margin and they are collateralized with a joint contractual mortgage and an assignment of the rights under an insurance policy. In addition, the liabilities for loans have security interests in the form of blank bills of exchange.

18. Other significant changes

18.1. Non-recurring amounts and events

No non-recurring events transpired in the Company's business in the period from 1 January 2024 to 30 June 2024.

18.2. Non-equity and investment securities

The Company did not issue, redeem or pay down any securities, whether equities or not in the period from 1 January 2024 to 30 June 2024.

18.3. Litigation

In the period from 1 January 2024 to 30 June 2024 and as at 30 June 2024 the Company was not a party to any material case under a statement of claim launched by or against the Company, which in the opinion of the Management Board should be disclosed.

18.4. Contingent liabilities, also including the guarantees and sureties extended by the entity, also on bills of exchange and contingent assets

As at 30 June 2024 the Company had the following contingent liabilities:

1. surety for amortization of an overdraft agreement drawn down by Agro-Rydzyna sp. z o.o., agreement of 13 November 2018 entered into with BNP Paribas SA for the amount of PLN 35,000 thousand. The loan has a floating interest rate. The final date of repayment is 27 March 2026. The surety covers the principal, interest on the principal and other costs.
2. surety for amortization of an investment loan drawn down by Centrum Wynajmu Nieruchomości sp. z o.o., investment loan agreement of 14 December 2021 entered into with PKO BP S.A. for PLN 91,000 thousand. The loan has a floating interest rate. The final date of repayment is 2 July 2025. The surety covers the principal, interest on the principal and other costs.
3. surety for amortization of an investment loan drawn down by Centrum Wynajmu Nieruchomości 1 SA, agreement of 14 December 2021 entered into with PKO BP SA for the amount of PLN 91,000 thousand. The loan has a floating interest rate. The final date of repayment is 2 July 2025. The surety covers the principal, interest on the principal and other costs.

As at 30 June 2023 the Company had the following contingent liabilities:

1. surety for amortization of an overdraft agreement drawn down by Agro-Rydzyna sp. z o.o., agreement of 13 November 2018 entered into with BNP Paribas SA for the amount of PLN 35,000 thousand. The loan has a floating interest rate. The final date of repayment is 31 May 2023. The surety covers the principal, interest on the principal and other costs.
2. surety for amortization of an investment loan drawn down by Centrum Wynajmu Nieruchomości 4 S.A., agreement of 5 June 2020 entered into with PKO BP SA for the amount of PLN 50,000 thousand. The loan has a floating interest rate. The final date of repayment is 5 September 2023. The surety covers the principal, interest on the principal and other costs.
3. surety for amortization of an investment loan drawn down by Centrum Wynajmu Nieruchomości sp. z o.o., investment loan agreement of 14 December 2021 entered into with PKO BP S.A. for PLN 91,000 thousand. The loan has a floating interest rate. The final date of repayment is 2 July 2025. The surety covers the principal, interest on the principal and other costs.
4. surety for amortization of an investment loan drawn down by Centrum Wynajmu Nieruchomości 1 SA, agreement of 14 December 2021 entered into with PKO BP SA for the amount of PLN 91,000 thousand. The loan has a floating interest rate. The final date of repayment is 2 July 2025. The surety covers the principal, interest on the principal and other costs.

18.5. Obligations to incur capital expenditures

As at 30 June 2024, liabilities for property, plant and equipment purchases were related mainly to procurement related to the ongoing rollout of the Dino Polska store network. The total figure was PLN 251,245 thousand (PLN 106,041 thousand as at 30 June 2023).

18.6. Cash and cash equivalents

For the purposes of the interim statement of cash flows, cash and cash equivalents consist of the following line items:

<i>(in thousands of PLN)</i>	30.06.2024	31.12.2023	30.06.2023
Cash at bank and in hand	109,059	129,208	68,741
Cash en route	39,918	35,508	24,381
Short-term deposits	190,831	12,410	345,173
Total	339,808	177,126	438,295

The cash on VAT accounts is restricted cash. As at 30 June 2024, restricted cash totaled PLN 5 thousand (PLN 88 thousand as at 31 December 2023 and PLN 76 thousand as at 30 June 2023).

The tables below depict the reasons for the differences between the balance sheet movements in some line items and the movements following from the statement of cash flows:

<i>Interest and profit sharing (in thousands of PLN)</i>	01.01.2024- 30.06.2024	01.01.2023- 30.06.2023
Result on financing activity for interest	53,542	67,017
Financial expenses - commissions and sureties received	2,785	2,776
Interest and profit sharing in the statement of cash flows	56,327	69,793

<i>Receivables (in thousands of PLN)</i>	01.01.2024- 30.06.2024	01.01.2023- 30.06.2023
Balance sheet movement in net non-current and current receivables	(2,266)	64,433
Movement in receivables on the sale of fixed assets	281	4,813
Movement in receivables on fees for extended sureties, mortgage collateral	(2,048)	311
Movement in receivables in the statement of cash flows	(4,033)	69,557

<i>Liabilities (in thousands of PLN)</i>	01.01.2024- 30.06.2024	01.01.2023- 30.06.2023
Balance sheet movement of current and non-current liabilities	(324,948)	(205,566)
Balance sheet movement of current and non-current loans and borrowings	107,310	63,589
Movement in bonds	110	(954)
Movement in finance lease liabilities	342	2,020
Movement in liabilities for the fees for received sureties, mortgage collateral	5,651	38,750
Movement in settlements on the purchase of fixed assets	(89,408)	20,544
Movement in liabilities in the statement of cash flows	(300,943)	(81,617)

18.7. Other selected disclosures

No material events requiring disclosure transpired in the reporting period.

19. Objectives and principles of managing financial risk

The Company is exposed to market risk, which encompasses mostly the risk of changing interest rates, but is not exposed to foreign exchange rate fluctuation risk. The Company does not hold and does not issue any financial derivatives held for trading.

The Company has guidelines and recommendations in place for managing financial risk, which define its comprehensive operating strategies, risk tolerance level and the overall risk management philosophy.

No material changes were made to the rules of financial risk management in the 6-month period ended 30 June 2024 compared to the 2023 financial statements.

20. Financial instruments

In the Company's opinion, the fair value of cash, short-term deposits, trade receivables, trade payables, bank loans, borrowings, outstanding bonds and lease liabilities does not materially deviate from their carrying amounts. In the 6-month period ended 30 June 2024, no changes were made to the fair value measurement methodology pertaining to financial instruments and no changes were made to the classification of financial assets resulting from a change of purpose or use of such assets.

Book values of individual classes of financial instruments

<i>(in thousands of PLN)</i>	<i>Book value</i>	
	<i>30.06.2024</i>	<i>31.12.2023</i>
Cash	339,808	177,126
Trade receivables	171,919	179,208
Other financial assets (non-current)	818,787	755,826
Total financial assets	1,330,514	1,112,160
Trade payables	1,848,161	2,100,756
Trade payables in factoring	978,090	1,012,625
Liabilities under finance lease agreements and hire-purchase agreements	-	342
Loans and borrowings based on a floating interest rate	571,702	598,062
Bonds	374,674	374,784
Total financial liabilities	3,772,627	4,086,569

21. Discontinued activity

The Company has not discontinued any operations in the period covered by these financial statements, nor does it plan to discontinue any in the future.

22. Related party transactions

a) Group

The Company functions within the Dino Polska Group.

The Company prepares consolidated financial statements for the group in which it is the parent company.

b) Transactions with other related parties, including parties under the parent company's joint control and partes that have been deemed to be related parties on account of personal ties to the majority shareholder or the Company's key personnel

DINO POLSKA S.A.
Interim condensed standalone financial statements for the 6-month period ended 30 June 2024
Additional notes
(in thousands of PLN)

The size of transactions with subsidiaries and associates was as follows:

"Agro-Rydzyna" spółka z ograniczoną odpowiedzialnością

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	1,724,221	1,509,880
Sales	58,663	46,588
Other sales	3	46
Sales - sureties	236	-

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	32,897	33,903
Payables on account of goods, work and services	528,781	509,165
Receivables for mortgage sureties	979	743

Centrum Wynajmu Nieruchomości spółka z ograniczoną odpowiedzialnością

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	41,611	37,056
Sales	1,467	1,085
Other sales	-	340
Sales - sureties	440	124
Interest – financial income	5,851	9,957

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	1,245	1,041
Payables on account of goods, work and services	23,352	27,862
Loans granted	167,426	261,575
Receivables for mortgage sureties	183	1,457
Other payables	1,139	1,641

Centrum Wynajmu Nieruchomości 1 S.A.

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	20,815	20,326
Sales	17	22
Other sales	-	2
Sales - sureties	378	-
Interest - financial expenses	3,189	3,436

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	16	3
Payables on account of goods, work and services	7,412	2,818
Loans received	84,794	85,604
Receivables for mortgage sureties	182	933
Other receivables	-	82
Other payables	102	774

Centrum Wynajmu Nieruchomości 2 S.A.

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	10,911	10,060
Sales	13	17
Other sales	-	6
Interest - financial expenses	797	1,116

DINO POLSKA S.A.
Interim condensed standalone financial statements for the 6-month period ended 30 June 2024
Additional notes
(in thousands of PLN)

<i>(in thousands of PLN)</i>	30.06.2024	31.12.2023
Receivables on account of goods, work and services	8	9
Payables on account of goods, work and services	10,434	6,432
Loans received	1,018	40,221
Other payables	487	1,393

Centrum Wynajmu Nieruchomości 3 S.A.

<i>(in thousands of PLN)</i>	01.01.2024- 30.06.2024	01.01.2023- 30.06.2023
Purchases	9,679	8,902
Sales	8	15
Other sales	-	5
Interest - financial expenses	2,139	1,785

<i>(in thousands of PLN)</i>	30.06.2024	31.12.2023
Receivables on account of goods, work and services	4	4
Payables on account of goods, work and services	5,848	5,792
Loans received	57,474	55,335
Other payables	410	1,311

Centrum Wynajmu Nieruchomości 4 S.A.

<i>(in thousands of PLN)</i>	01.01.2024- 30.06.2024	01.01.2023- 30.06.2023
Purchases	22,120	18,512
Sales	89	21
Other sales	-	2
Interest - financial expenses	-	357
Interest – financial income	3,323	-

<i>(in thousands of PLN)</i>	30.06.2024	31.12.2023
Receivables on account of goods, work and services	105	14
Payables on account of goods, work and services	14,198	6,339
Loans granted	93,919	75,596
Receivables for mortgage sureties	-	259
Other payables	625	1,511

Centrum Wynajmu Nieruchomości 5 S.A.

<i>(in thousands of PLN)</i>	01.01.2024- 30.06.2024	01.01.2023- 30.06.2023
Purchases	8,512	7,798
Sales	20	42
Other sales	-	3
Interest - financial expenses	1,781	2,098

<i>(in thousands of PLN)</i>	30.06.2024	31.12.2023
Receivables on account of goods, work and services	9	10
Payables on account of goods, work and services	4,993	5,026
Loans received	20,161	65,297
Other payables	342	1,218

DINO POLSKA S.A.
Interim condensed standalone financial statements for the 6-month period ended 30 June 2024
Additional notes
(in thousands of PLN)

Centrum Wynajmu Nieruchomości 6 S.A.

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	10,114	8,956
Sales	14	13
Other sales	-	9
Interest - financial expenses	1,167	982

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	4	4
Payables on account of goods, work and services	7,507	5,855
Loans received	31,344	30,178
Other payables	444	1,324

PIK Finanse spółka z ograniczoną odpowiedzialnością

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	-	30
Sales	7	7

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	5	6
Loans received	4,775	4,775

Dino Krotoszyn spółka z ograniczoną odpowiedzialnością

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	12,508	10,833
Sales	47	40
Interest - financial expenses	895	446

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	34	102
Payables on account of goods, work and services	7,803	7,695
Loans received	23,983	23,089
Receivables for mortgage sureties	200	200

Dino Oil spółka z ograniczoną odpowiedzialnością

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Sales	61	18
Other sales	-	7
Interest – financial income	277	261

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	17	33
Payables on account of goods, work and services	602	108
Loans granted	9,720	6,243

DINO POLSKA S.A.
Interim condensed standalone financial statements for the 6-month period ended 30 June 2024
Additional notes
(in thousands of PLN)

Dino Południe spółka z ograniczoną odpowiedzialnością

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	39,547	38,093
Sales	94	110
Other sales	4	2
Interest – financial income	778	1,562

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	46	104
Payables on account of goods, work and services	17,055	23,666
Loans granted	21,924	21,146
Other receivables	-	1
Other payables	13	-

Dino – Najbliżej Ciebie Foundation

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Sales	1	1

eZebra.pl sp. z o.o.

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Sales	4	-

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	1	-

The amount of transactions with other parties related through people was:

Agrofirma Spółdzielcza

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	162	140
Sales	7	10

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Payables on account of goods, work and services	7	10

TBE spółka z ograniczoną odpowiedzialnością

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Sales	2	2

Zakłady Mięsne “Biernacki” Tomasz Biernacki

<i>(in thousands of PLN)</i>	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	202	176
Sales	6	11

<i>(in thousands of PLN)</i>	<u>30.06.2024</u>	<u>31.12.2023</u>
Payables on account of goods, work and services	43	18

DINO POLSKA S.A.
Interim condensed standalone financial statements for the 6-month period ended 30 June 2024
Additional notes
(in thousands of PLN)

Krot Invest KR Inżynieria sp. z o.o. SKA

(in thousands of PLN)

	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	252,634	204,968
Sales	509	131
Other sales	-	4

(in thousands of PLN)

	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	238	554
Payables on account of goods, work and services	158	2,996
Other receivables	-	1
Other payables	207,689	105,042

Krot Invest 2 KR Inżynieria sp. z o.o. Sp.k.

(in thousands of PLN)

	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 30.06.2023</u>
Purchases	28,497	21,987
Sales	5	6

(in thousands of PLN)

	<u>30.06.2024</u>	<u>31.12.2023</u>
Receivables on account of goods, work and services	1	1
Payables on account of goods, work and services	10,411	13,806
Other payables	779	1,190

The transaction with the management was for the following amount:

(in thousands of PLN)

	<u>01.01.2024- 30.06.2024</u>	<u>01.01.2023- 31.12.2023</u>	<u>01.01.2023- 30.06.2023</u>
Key managers (Management Board members)	-	-	-
Supervisory Board	-	-	-

Related party transactions were routine in nature and concluded on the arm's length basis, at prices no different from the prices used in transactions between unrelated parties.

23. Events after the reporting period

No other material events transpired up to the date of preparation of these interim condensed financial statements that would require recognition or description hereunder.