KPMG

This document is a free translation of the Polish original. Terminology current in Anglo-Saxon countries has been used where practicable for the purposes of this translation in order to aid understanding. The binding Polish original should be referred to in matters of interpretation.

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

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

Introduction

We have reviewed the accompanying condensed interim financial statements of Dino Polska S.A. (the "Entity"), which comprise:

- the introduction to the condensed interim financial statements;
- the condensed balance sheet as at 30 June 2026;

and, for the three-month and six-month periods ended 30 June 2026:

- 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 interim financial statements").

The Management Board of the Entity is responsible for the preparation and presentation of these condensed interim financial statements in accordance with the accounting act dated 29 September 1994 (the "Accounting Act"), related bylaws and other applicable laws. Our responsibility is to express a conclusion on these condensed 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 interim financial statements are not prepared, in all material respects, in accordance with the Accounting Act, related bylaws and other applicable laws.

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, 20 August 2026