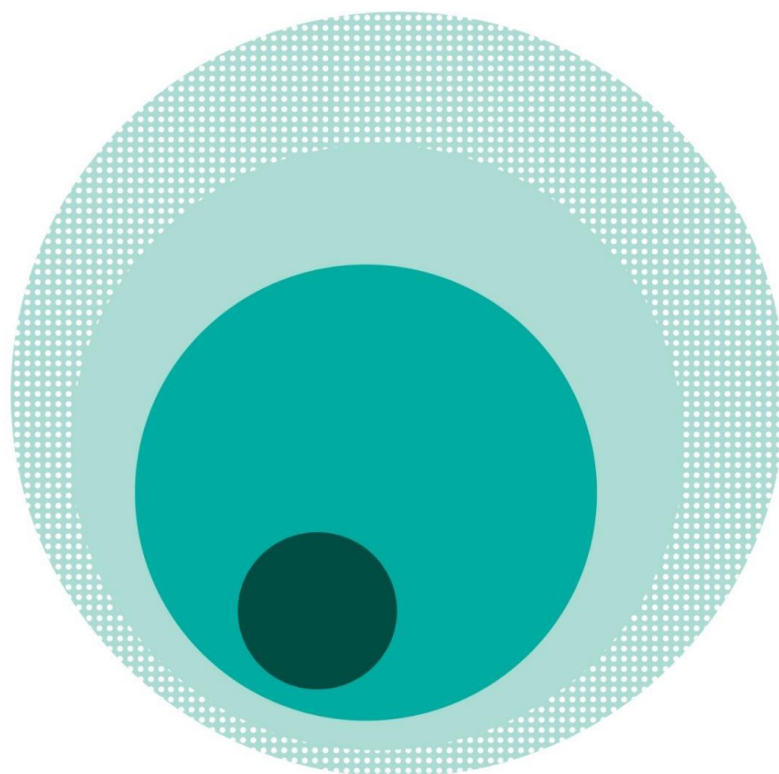


DEKPOL S.A.

INDEPENDENT AUDITOR'S REPORT
ON THE REVIEW OF THE INTERIM
CONDENSED SEPARATE FINANCIAL STATEMENT
COVERING THE PERIOD
FROM 01.01.2021 TO 30.06.2021

24.09.2021



INDEPENDENT AUDITOR'S REPORT FROM THE REVIEW

For Shareholders and the Supervisory Board of Dekpol S.A.

Introduction

We have reviewed the attached interim condensed separate financial statement of Dekpol S.A., (Company), based in Pinczyn, Gajowa street 31, consisting of: the interim condensed separate statement of financial position as at 30.06.2021, the interim condensed separate profit & loss statement, interim condensed separate statement of comprehensive income, interim condensed separate statement of changes in equity, interim condensed cash flow statement for the period from 01.01.2021 to 30.06.2021 and additional information to the condensed interim separate financial statement ("interim condensed separate financial statement").

The Management Board of the Company is responsible for the preparation and presentation of the interim condensed separate financial statement in accordance with the requirements of the International Accounting Standard 34 "Interim Financial Reporting", announced in the form of regulations of the European Commission.

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

Scope of the review

We conducted the review in accordance with the National Standard on Review 2410 in the wording of the International Standard on Review Engagements 2410 "Review of interim financial information carried out by an independent statutory auditor of the entity", adopted by a resolution of the National Council of Statutory Auditors.

A financial statement review involves making inquiries primarily of those responsible for financial and accounting matters, and performing analytical and other review procedures.

The review has a significantly narrower scope than that conducted in accordance with the National Standards on Auditing in the wording of the International Standards on Auditing.

As a result, the review is not sufficient to obtain assurance that all material matters that would have been identified during the audit have been disclosed. Accordingly, we do not express a review opinion on this interim condensed separate financial statement.

Conclusion

Based on our review, we have found that nothing has come to our attention that leads us to believe that the accompanying interim condensed separate financial statement is not prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34, Interim Financial Reporting, announced in the form of regulations of the European Commission.

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Piotr Woźniak
Key Statutory Auditor
Registration number 11625
Reviewers on behalf of
UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością Sp. k.,
No. 3115

Poznań, 24.09.2021