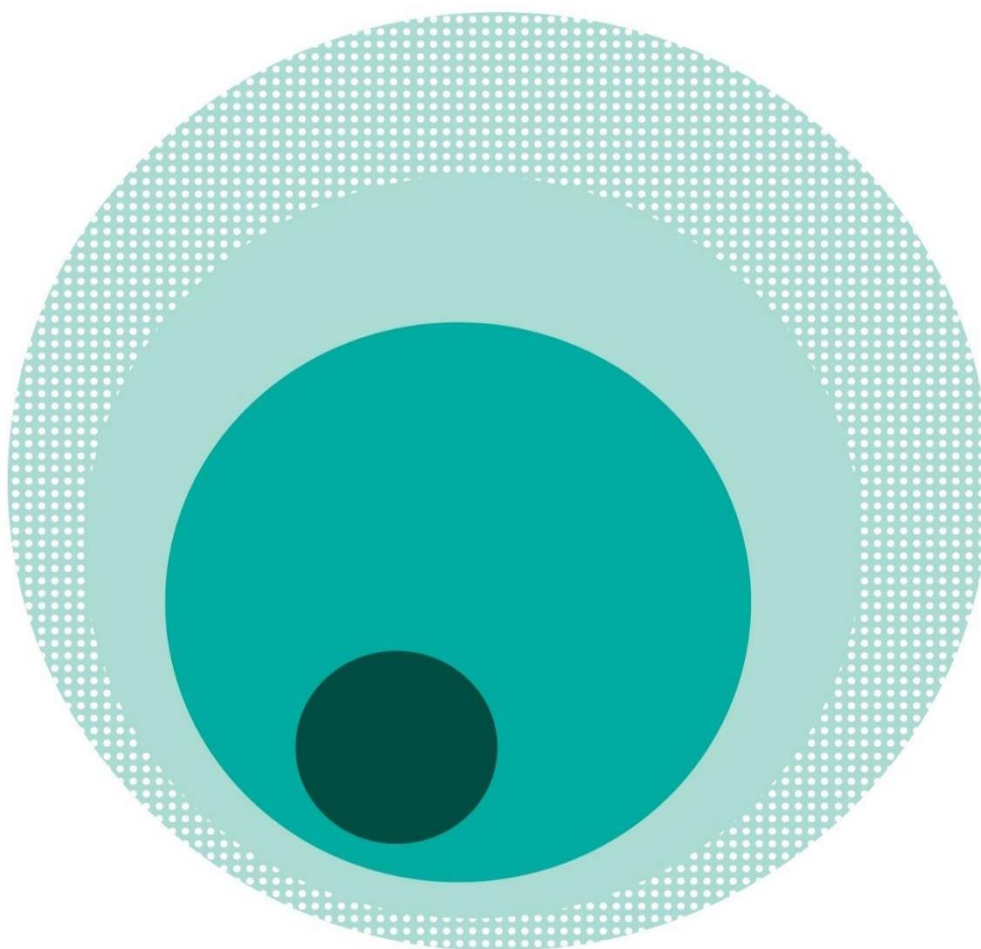


## DEKPOL S.A.

REPORT OF INDEPENDENT STATUTORY AUDITOR FROM REVIEW  
OF THE INTERIM CONDENSED FINANCIAL  
STATEMENT COVERING PERIOD  
FROM 01.01.2023 TO 30.06.2023

22.09.2023



# REPORT OF STATUTORY AUDITOR FROM REVIEW

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*For the General Meeting of Shareholders and the Supervisory Board of Dekpol S.A.*

## *Introduction*

We have performed review of the attached interim condensed financial statement of the Company Dekpol S.A. (hereinafter „Company”) headquartered in Pinczyn, Gajowa Street 31, which consists of condensed separate statement of financial position as at 30.06.2023, condensed separate statement of comprehensive income, condensed separate statement of changes in equity, condensed separate statement of cash flows for the period from 01.01.2023 to 30.06.2023 as well as additional information (hereinafter „interim condensed financial statement”).

## *Responsibility of Management Board*

Management Board of the Company takes responsibility for preparation and presentation of the interim condensed financial statement in accordance with International Accounting Standards no. 34 “Interim Financial Reporting” published in the form of regulation of the European Commission.

## *Responsibility of Statutory Auditor*

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

## *Scope of review*


We conducted our review in accordance with National Auditing Standard 2410 in line with the wording of the International Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” adopted by Resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of April 8, 2019, as amended.

A review of interim condensed financial statement consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

review is substantially less in scope than an audit conducted in accordance with National Auditing Standard in the meaning of International Standards on Auditing adopted by resolution no. 3430/52a/2019 of the National Council of Statutory Auditors of March 21, 2019, as amended. Consequently, it 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 on this interim condensed financial statement.

### *Conclusion*

Based on our review nothing has come to our attention that causes us to believe that the accompanying interim condensed financial statement was not prepared, in all material respects, in accordance with International Accounting Standard 34 "Interim Financial Reporting" published in the form of the European Commission regulations.

 Document signed by  
Piotr Woźniak  
Data: 2023.09.22  
20:37:24 CEST

.....  
Piotr Woźniak  
Key certified auditor  
Evidence number 11625

Conducting audit on behalf of  
UHY ECA Audyt  
Spółka z ograniczoną odpowiedzialnością  
No. 3886

Warszawa, 22.09.2023