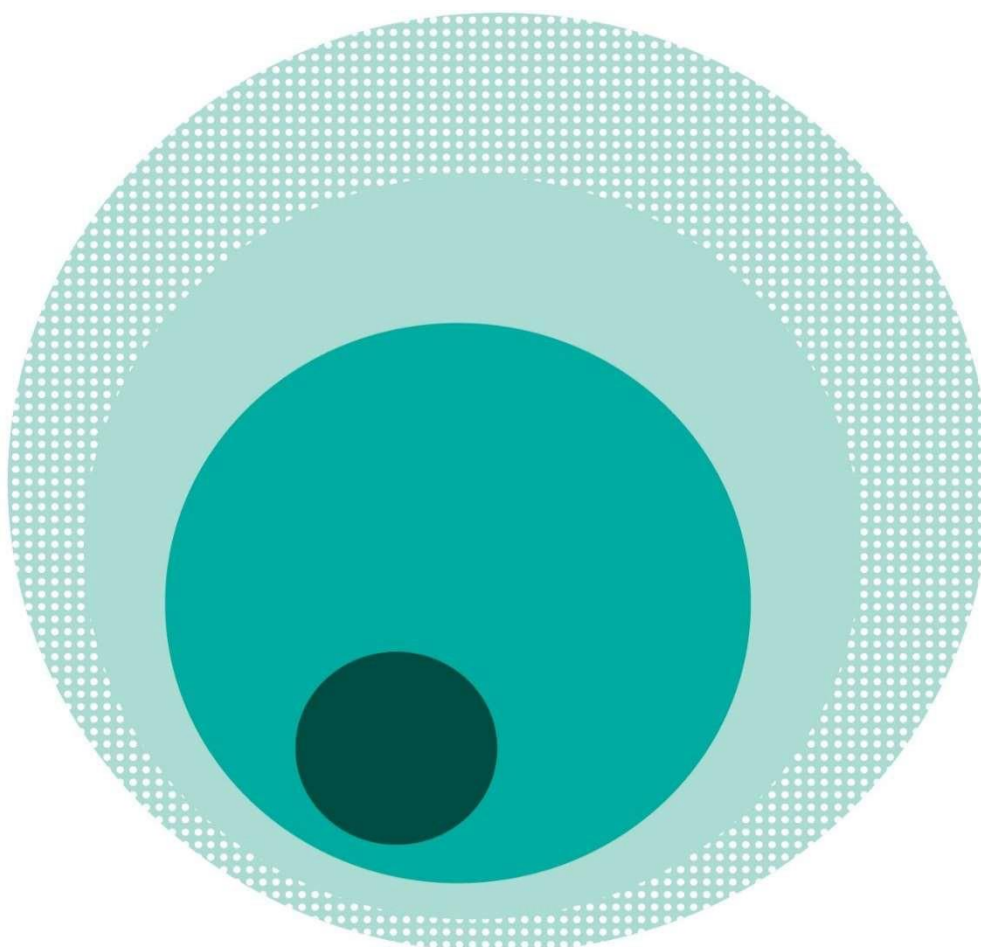


DEKPOL CAPITAL GROUP

REPORT OF INDEPENDENT STATUTORY AUDITOR FROM REVIEW OF THE
INTERIM CONDENSED CONSOLIDATED FINANCIAL
STATEMENT COVERING PERIOD
FROM 01.01.2024 TO 30.06.2024

25.09.2024



REPORT OF STATUTORY AUDITOR FROM REVIEW

For the General Meeting of Shareholders and the Supervisory Board of Dekpol SA.

Introduction

We have performed review of the attached interim condensed consolidated financial statement of the Dekpol Capital Group (hereinafter „Capital Group”), the parent company of which is Dekpol S.A. (hereinafter „Parent entity”) headquartered in Pinczyn, Gajowa Street 31, which consists of condensed consolidated statement of financial position as at 30.06.2024, condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity, condensed consolidated statement of cash flows for the period from 01.01.2024 to 30.06.2024 as well as additional information and notes to the interim condensed consolidated financial statement (hereinafter „interim condensed consolidated financial statement”).

Responsibility of Management Board of parent entity

Management Board of the parent entity takes responsibility for preparation and presentation of the interim condensed consolidated 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 consolidated 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 consolidated financial statement 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 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 consolidated financial statement.

Conclusion

Based on our review nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated 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
Date: 2024.09.25
21:58:01 CEST

Piotr Woźniak

Key certified auditor

Evidence number 11625

Conducting audit on behalf of

UHY ECA Audyt

Spółka z ograniczoną odpowiedzialnością

No. 3886

Poznań, 25.09.2024