

Independent statutory auditor's report on the review of  
the condensed separate interim financial statements of  
**Mo-BRUK S.A.** covering the period from 1 January 2023  
to 30 June 2023

# INDEPENDENT STATUTORY AUDITOR'S REPORT ON THE REVIEW OF THE CONDENSED SEPARATE INTERIM FINANCIAL STATEMENTS

*For the Shareholders and Supervisory Board of Mo-Bruk S.A.*

## Introduction

We have reviewed the accompanying condensed separate interim financial statements of Mo-BRUK S.A. (hereinafter referred to as the "Company"), based in Niecew 68, which comprise: condensed separate interim statement of financial position as at 30 June 2023, condensed separate interim statement of profit or loss and comprehensive income, condensed separate interim statement of changes in equity, condensed separate interim statement of cash flows for the period from 1 January 2023 to 30 June 2023 and additional notes to the condensed separate interim financial statements (hereinafter "condensed separate interim financial statements").

The Company's Management Board is responsible for preparing and presenting these condensed separate interim financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting*, published in the form of European Commission regulations.

Our responsibility is to express a conclusion on these condensed separate interim financial statements based on our review.

## Scope of review

We conducted our review in accordance with National Review Standard 2410, in the wording of International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, adopted through resolution no. 3436/52e/2019 by the National Chamber of Statutory Auditors on 8 April 2019, as amended.

A review of condensed separate 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 the National Standards on Auditing in the wording of International Standards on Auditing, adopted through resolution no. 3430/52a/2019 of 21 March 2019 by the National Chamber of Statutory Auditors (as amended) 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 on these condensed separate interim financial statements.

## Conclusion

Based on our review, nothing has come to our attention that would cause us to believe that the accompanying condensed separate interim financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim Financial Reporting* as promulgated in the form of European Commission regulations.

On behalf of

Mazars Audyt Sp. z o.o. No. 186  
Warsaw, ul. Piękna 18

Jarosław Bochenek  
Lead Statutory Auditor  
No. 90086  
[electronic signature]

Warsaw, 16 August 2023