

Report on Review of the Half-year Condensed Financial Statements

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For the Shareholders of Firma Oponiarska Dębica S.A.

Introduction

We have reviewed the accompanying half-year condensed financial statements of Firma Oponiarska Dębica Spółka Akcyjna (the Company) with its registered office in Dębica, Street 1 Maja no. 1, which comprise the balance sheet as of June 30, 2026, the profit and loss account, statement of changes in equity, cash flow statement for the period from January 1, 2026 to June 30, 2026 and condensed additional notes.

The Management Board of the Company is responsible for the preparation and presentation of these half-year condensed financial statements in accordance with the Accounting Act of September 29, 1994 (the Accounting Act), regulations issued on the basis thereof and in a form required by the provisions of the Regulation of the Minister of Finance of June 6, 2025 on current and periodic information disclosed by issuers of securities and the conditions for recognition as equivalent of the information required by law of a non-member state (the Regulation on current and periodic information).

Our responsibility is to express a conclusion on these half-year condensed financial statements based on our review.

Scope of Review

We conducted our review in accordance with National Standard on Review Engagements 2410 consistent with International Standard on Review Engagements 2410 *Review of Interim Information Performed by the Independent Auditor of the Entity*. A review of interim financial information 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 audit conducted in accordance with National Standards on Auditing in the wording of International Standards on Auditing adopted by resolutions of the National Council of Statutory Auditors and the Council of Polish Agency for Audit Oversight, 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 half-year condensed financial statements are not prepared, in all material respects, in accordance with the Accounting Act, regulations issued on the basis thereof and in a form required by the provisions of the Regulation on current and periodic information.

Paweł Zaczyński

Statutory Auditor No. 13290
Key Audit Partner performing the review on behalf of
Grant Thornton Polska Prosta spółka akcyjna,
Poznań, ul. Abpa Antoniego Baraniaka 88 E, Audit Firm No. 4055

Warsaw, 23 September 2026.

THIS IS TRANSLATION ONLY. The Polish language version of the report is the only valid and legally binding version. This translation into English is provided to facilitate understanding of the report.