



BDO spółka z ograniczoną odpowiedzialnością sp.k.  
ul. Postępu 12  
02-676 Warszawa  
Polska

tel.: +48 22 543 16 00  
fax: +48 22 543 16 01  
e-mail: office@bdo.pl  
www.bdo.pl

*This document is a translation.  
The Polish original should be referred to in matters of interpretation.*

**INDEPENDENT AUDITOR'S REVIEW REPORT  
ON THE INTERIM CONDENSED FINANCIAL STATEMENTS  
FOR THE SHAREHOLDERS AND SUPERVISORY BOARD OF  
BORYSZEW S.A.**

### Introduction

We have reviewed the accompanying interim condensed financial statements of Boryszew S.A. with its registered office in Warsaw, at Al. Jerozolimskie 92, comprising statement of financial position prepared as at 30 June 2023, statement of comprehensive income for the period from 1 January 2023 to 30 June 2023, statement of cash flows for the period from 1 January 2023 to 30 June 2023, statement of changes in equity for the period from 1 January 2023 to 30 June 2023 and other explanatory information (“interim condensed financial statements”).

The company’s Management is responsible for the preparation and presentation of the interim condensed financial statements in accordance with the requirements of International Accounting Standards 34 Interim Financial Reporting, announced in the form of European Commission regulations.

Our responsibility is to form a conclusion on the interim condensed financial statements based on our review.

### Scope of Review

We performed the review in accordance with National Standard on Review Engagements 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 in a resolution passed by the National Council of Certified Auditors.

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

A review is substantially less in scope than an audit conducted in accordance with National Standards on Auditing in the wording of International Standards on Auditing. In consequence, a review is not sufficient to obtain assurance that all significant matters that might be identified in an audit, have been identified. Accordingly, we do not express an audit opinion on the accompanying interim condensed financial statements.

BDO spółka z ograniczoną odpowiedzialnością sp.k., Sąd Rejonowy dla m. st. Warszawy, XIII Wydział Gospodarczy, KRS: 0000729684, REGON: 141222257, NIP: 108-000-42-12. Biura BDO w Polsce: Katowice 40-007, ul. Uniwersytecka 13, tel.: +48 32 661 06 00, [katowice@bdo.pl](mailto:katowice@bdo.pl); Kraków 31-548, al. Pokoju 1, tel.: +48 12 378 69 00, [krakow@bdo.pl](mailto:krakow@bdo.pl); Poznań 60-650, ul. Piątkowska 165, tel.: +48 61 622 57 00, [poznan@bdo.pl](mailto:poznan@bdo.pl); Wrocław 53-332, ul. Powstańców Śląskich 7a, tel.: +48 71 734 28 00, [wroclaw@bdo.pl](mailto:wroclaw@bdo.pl)

BDO spółka z ograniczoną odpowiedzialnością sp.k. jest członkiem BDO International Limited, brytyjskiej spółki i częścią międzynarodowej sieci BDO, złożonej z niezależnych spółek członkowskich

## Conclusion

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

**BDO spółka z ograniczoną odpowiedzialnością sp.k. with its registered office in Warsaw**  
entered on the list of audit firms in number 3355

**on behalf of which the review of interim condensed financial statements was performed by**

*Signed with a qualified electronic signature on the Polish original*

**Krzysztof Maksymik**  
Certified Auditor No. 11380

Warsaw, 16 August 2023