



Report of the independent statutory auditor of the condensed consolidated semi-annual financial statements

For the Shareholders and Supervisory Board of Apator S.A.

Introduction

We have reviewed the attached condensed consolidated semi-annual financial statements of the Apator S.A. Group of Companies ("Group of Companies"), in which the parent company is Apator S.A. ("Parent Company"), which includes:

- condensed consolidated semi-annual statements of financial position as at 30 June 2024;
- condensed consolidated semi-annual statements of profit or loss and other comprehensive income prepared for a period of 3 and 6 months ended 30 June 2024;

prepared for a period of 6 months ended 30 June 2024;

- condensed consolidated semi-annual statements of changes in equity;
- condensed consolidated semi-annual statements of cash flows; and
- explanatory notes to the condensed consolidated semi-annual statements ("condensed consolidated semi-annual financial statements"), including a

summary of significant accounting policies.

The Manager of the Parent Company is responsible for the preparation and presentation of these condensed consolidated semi-annual financial statements in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting* approved by the European Union. Our responsibility was to issue a conclusion on these condensed consolidated semi-annual financial statements based on our review.

KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp.k.

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Company registered in the District Court for the capital city of Warsaw, 12th Commercial Division of the National Court Register.

KRS [National Court Register Number]: 0000339379
NIP [Tax Identification Number]: 527-26-15-362
REGON [Polish Business Registry Number]: 142078130

Scope of the review

We conducted our review in accordance with the provisions of National Review Standard 2410, as set forth in International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, adopted by the National Chamber of Statutory Auditors. A review of interim financial statements involves the use of information obtained particularly from individuals responsible for the financial and accounting functions of the Group of Companies, and the application of analytical procedures and other review procedures. The scope of a review is significantly different from that of an audit in accordance with National Auditing Standards and International Standards on Auditing and does not allow us to obtain assurance that all significant issues that might be identified during an audit have been identified. Thus, we do not express our opinion on the audit.

Conclusion

Our review did not uncover any issues that would lead us to believe that the accompanying condensed consolidated semi-annual financial statements have not been prepared, in all material respects, in accordance with International Financial Reporting Standard 34 *Interim Financial Reporting* as adopted by the European Union.

On behalf of the audit firm

KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp.k.

No. on the list of audit firms: 3546

**RAFAŁ
WIZA** 

*Signed with a qualified
electronic signature*

Rafał Wiza

Key Statutory Auditor No.
in the register: 11995
Proxy

Poznań, 29 August 2024