

Report on the review of the condensed interim financial statement

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To the Shareholders of Elektrotim Spółka Akcyjna

Introduction

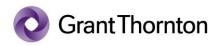
We have conducted a review of the attached condensed interim financial statements of Elektrotim Spółka Akcyjna (the Company), headquartered in Wrocław, at 8 Stargardzka Street. These statements consist of the condensed statement of financial position as of June 30, 2024, the condensed statement of profit or loss, the condensed statement of other comprehensive income, the condensed statement of changes in equity, the condensed statement of cash flows for the period from January 1, 2024, to June 30, 2024, and selected explanatory notes.

The Management Board of the Company is responsible for the preparation and presentation of this condensed interim financial statement in accordance with International Accounting Standard 34, *Interim Financial Reporting*, as adopted by the European Commission through its regulations.

Our responsibility is to express a conclusion on this condensed interim financial statement based on our review.

Scope of the Review

We conducted our 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*. 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 narrower in scope than an audit conducted in accordance with National Auditing Standards in the wording of International Standards on Auditing, as adopted by resolutions of the National Council of Statutory Auditors and the Council of the Polish Audit Oversight Agency, and consequently, it does not allow us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Therefore, 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 attached condensed interim financial statement has not been prepared, in all material respects, in accordance with International Accounting Standard 34, Interim Financial Reporting, as adopted by the European Commission through its regulations.

Elżbieta Grześkowiak

Expert Auditor no. 5014 Key statutory auditor conducting the review on behalf of Grant Thornton Polska Prosta spółka akcyjna, Poznań, 88E Archbishop Antoni Baraniak Street, audit firm No. 4055

Poznań, September 17, 2024.



Signed by / Podpisano przez: Elżbieta Grześkowiak

Date / Data: 2024-09-17 15:27