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# Independent Auditor's Report on Review of Interim Condensed Consolidated Financial Statements

## To the Shareholders and Supervisory Board of ORLEN S.A.

### Introduction

We have reviewed the accompanying interim condensed consolidated financial statements of ORLEN S.A. Group (the "Group"), whose parent entity is ORLEN S.A. (the "Parent Entity"), which comprise:

- the consolidated statement of financial position as at 31 March 2025,

and, for the three-month period ended 31 March 2025:

- the consolidated statement of profit or loss and other comprehensive income;
- the consolidated statement of changes in equity;
- the consolidated statement of cash flows;

and

- explanatory notes to the interim condensed consolidated financial statements (the "interim condensed consolidated financial statements").

The Management Board of the Parent Entity is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with IAS 34 *Interim Financial Reporting*, as adopted by the European Union. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

### Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* as adopted by the resolution of the National Council of Statutory Auditors as the National Standard on Review 2410. A review of 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 National Standards on Auditing or International Standards on Auditing 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 interim condensed consolidated financial statements as at and for the three-month period ended

31 March 2025 are not prepared, in all material respects, in accordance with IAS 34 *Interim Financial Reporting*, as adopted by the European Union.

#### Other Matter - comparative information

The consolidated financial statements of the Group as at and for the year ended 31 December 2024, excluding the adjustments described in Note 2.2.2. to the interim condensed consolidated financial statements, were audited by another auditor, who expressed an unmodified opinion on those financial statements on 14 April 2025.

The interim condensed consolidated financial statements of the Group as at and for the three-month period ended 31 March 2024, excluding the adjustments described in Note 2.2.2. to the interim condensed consolidated financial statements, were reviewed by another auditor, who expressed an unmodified conclusion on those financial statements on 22 May 2024.

As part of our review of the interim condensed consolidated financial statements as at and for the three-month period ended 31 March 2025, we also reviewed the retrospective adjustments that were applied to restate the comparative information, as described in Note 2.2.2. to the interim condensed consolidated financial statements. We were not engaged to audit, review, or perform any procedures on the comparative information, other than with respect to those retrospective adjustments. Accordingly, we do not express an opinion or any other form of assurance on the comparative information. However, nothing has come to our attention that causes us to believe that the retrospective adjustments described in Note 2.2.2. are not appropriate or have not been properly applied.

On behalf of audit firm

**KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp.k.**

Registration No. 3546

*Signed on the Polish original*

Marta Zemka

Key Statutory Auditor

Registration No. 10427

*Proxy*

Warsaw, 21 May 2025