

Independent Statutory Auditor's Review Report on  
Condensed Separate Interim Financial Statements  
of **ING Bank Śląski S.A.**  
covering the period from  
1 January 2024 to 30 June 2024

# INDEPENDENT STATUTORY AUDITOR'S REVIEW REPORT ON CONDENSED SEPARATE INTERIM FINANCIAL STATEMENTS

*Translation of the document originally issued in Polish*

*To the General Meeting and the Supervisory Board of ING Bank Śląski S.A.*

## Introduction

We have reviewed the accompanying condensed separate interim financial statements of ING Bank Śląski S.A. (hereinafter "the Bank") with its registered office in Katowice, ul. Sokolska 34, which comprise: the interim condensed statement of financial position as at 30 June 2024, the interim condensed income statement, the interim condensed statement of comprehensive income, the interim condensed statement of changes in equity, the interim condensed cash flow statement for the period from 1 January 2024 to 30 June 2024 and additional information to the interim condensed separate financial statements (hereinafter "condensed separate interim financial statements").

The Bank's Management Board is responsible for the preparation and fair presentation of these condensed separate interim financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting* published in the form of regulations of the European Commission.

Our responsibility is to express a conclusion on these condensed separate interim financial statements based on our review.

## Scope of review

We conducted our review in accordance with National Standard on Review Engagements 2410 as per International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* adopted by the National Council of Statutory Auditors.

A review of condensed separate 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 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 on these condensed separate interim financial statements.

## Conclusion

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

Acting on behalf of Mazars Audyt Sp. z o.o. with its registered office in Warsaw, ul. Piękna 18, registered in the list of audit firms under number 186, on behalf of which the key statutory auditor reviewed the condensed separate interim financial statements.

**Małgorzata Pek**

Key Statutory Auditor

No 13070

**forv/s**  
**mazars**

Warsaw, 6 August 2024