

Independent Statutory Auditor's Review Report on  
Half-Year Condensed Consolidated Financial Statements  
of **ORLEN S.A. Group**  
covering the period from 1 January 2024  
to 30 June 2024

Mazars Audyt Sp. z o.o.  
ul. Piękna 18  
00-549 Warsaw

# INDEPENDENT STATUTORY AUDITOR'S REVIEW REPORT ON HALF-YEAR CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

*Translation of the document originally issued in Polish*

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

## Introduction

We have reviewed the accompanying half-year condensed consolidated financial statements of the group, the parent company of which is ORLEN S.A. (hereinafter "the Parent Company") with its registered office in Płock, ul. Chemików 7, which comprise: the consolidated statement of financial position as at 30 June 2024, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity, the consolidated statement of cash flows for the period from 1 January 2024 to 30 June 2024 and explanatory notes to the half-year condensed consolidated financial statements (hereinafter "half-year condensed consolidated financial statements").

The Parent Company's Management Board is responsible for the preparation and fair presentation of these half-year condensed consolidated 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 half-year condensed consolidated 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 half-year condensed consolidated 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 half-year condensed consolidated financial statements.

## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying half-year condensed consolidated 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.

On behalf of

Mazars Audyt Sp. z o.o. No. 186  
Warsaw, ul. Piękna 18

**Piotr Mortas**

**Michał Majewski**

Key Statutory Auditor  
No 13909

Partner

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

Warsaw, 21 August 2024