

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

To the Shareholders and Supervisory Board of Polski Koncern Naftowy ORLEN S.A.

### *Introduction*

We have reviewed the accompanying interim condensed financial statements of Polski Koncern Naftowy ORLEN S.A. with its registered office in Płock, ul. Chemików 7 (hereinafter: the "Company"), comprising: the condensed statement of financial position prepared as at 30 June 2021, condensed statement of profit or loss and other comprehensive income, condensed statement of changes in equity, condensed statement of cash flows for the period from 1 January 2021 to 30 June 2021 and selected explanatory notes ("interim condensed financial statements").

The Management Board of the Company is responsible for the preparation and presentation of these interim condensed financial statements in accordance with International Accounting Standard 34 "Interim Financial Reporting" announced in the form of Commission Regulations.

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

### *Scope of Review*

We conducted our review in accordance with the National Standard on Review Engagements 2410 in the wording of the 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 interim condensed 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 in line with the wording of International Standards on Auditing adopted by the National Council of Statutory Auditors 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 interim condensed financial statements.

### *Conclusion*

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

Auditor conducting the review on behalf of Deloitte Audyty spółka z ograniczoną odpowiedzialnością sp. k. — entity entered under number 73 on the list of auditors kept by the National Council of Statutory Auditors:

Monika Jakubczyk  
Certified auditor  
No. 13600

Warsaw, 28 July 2021

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