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*This document is a translation.  
The Polish original should be referred to in matters of interpretation.*

**INDEPENDENT AUDITOR'S REVIEW REPORT  
ON THE CONDENSED INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SHAREHOLDERS AND SUPERVISORY BOARD OF  
Giełda Papierów Wartościowych w Warszawie Spółka Akcyjna**

### **Introduction**

We have reviewed the accompanying condensed interim separate financial statements of Giełda Papierów Wartościowych w Warszawie Spółka Akcyjna with its registered office in Warsaw, 4 Książęca Street, comprising of the separate statement of financial position prepared as at 30 June 2024, the separate statement of comprehensive income for the period from 1 January 2024 to 30 June 2024, the separate statement of changes in equity for the period from 1 January 2024 to 30 June 2024, the separate statement of cash flows for the period from 1 January 2024 to 30 June 2024, and notes to the separate financial statements (“condensed interim separate financial statements”).

Management is responsible for the preparation and presentation of the condensed interim financial separate statements in accordance with the requirements of International Accounting Standards 34 Interim Financial Reporting, announced in the form of European Commission regulations.

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

### **Scope of Review**

We performed the 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”, adopted in a resolution passed by the National Council of Certified Auditors.

A review of financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, 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 the wording of International Standards on Auditing. In consequence, a review is not sufficient to obtain assurance that all significant matters that might be identified in an audit, have been identified. Accordingly, we do not express an audit opinion on the accompanying condensed interim separate financial statements.

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## **Conclusion**

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

**BDO spółka z ograniczoną odpowiedzialnością sp.k. with its registered office in Warsaw**  
entered on the list of audit firms in number **3355**

**on behalf of which the review**  
**of financial statements was performed by**

Signed on the Polish original

**Artur Staniszewski**  
Certified Auditor No. 9841

Warsaw, 22 August 2024