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

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

Introduction

We have reviewed the accompanying interim condensed separate financial statements of ORLEN S.A. (the "Entity"), which comprise:

- the separate statement of financial position as at 30 June 2025,
- the condensed separate statement of profit or loss and other comprehensive income for the three-month and six-month periods ended 30 June 2025;
- the condensed separate statement of changes in equity for the six-month period ended 30 June 2025;
- the condensed separate statement of cash flows for the three-month and six-month periods ended 30 June 2025,

and

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

The Management Board of the Entity is responsible for the preparation and presentation of these interim condensed separate 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 condensed separate interim 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 separate financial statements 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 separate financial statements of ORLEN S.A. as at and for the year ended 31 December 2024, excluding the adjustments described in Note 2.2.2. to the interim condensed separate financial statements, were audited by another auditor, who expressed an unmodified opinion on those financial statements on 14 April 2025.

The interim condensed separate financial statements of ORLEN S.A. as at and for the six-month period ended 30 June 2024, excluding the adjustments described in Note 2.2.2. to the interim condensed separate financial statements, were reviewed by another auditor, who expressed an unmodified conclusion on those financial statements on 21 August 2024.

As part of our review of the interim condensed separate financial statements, we also reviewed the retrospective adjustments that were applied to restate the comparative information, as described in Note 2.2.2. 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 have not been appropriately made and 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, 20 August 2025