



The Polish original should be referred to in matters of interpretation.  
Translation of auditor's report originally issued in Polish.

Ernst & Young Audyt Polska spółka z ograniczoną  
odpowiedzialnością sp.k.  
Rondo ONZ 1  
00-124 Warszawa

+48 (0) 22 557 70 00  
+48 (0) 22 557 70 01  
www.ey.com/pl

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

To the Shareholders and Supervisory Board of TAURON Polska Energia S.A.

### Introduction

We have reviewed the interim condensed consolidated financial statements of TAURON Polska Energia S.A. Group (the 'Group'), for which the holding company is TAURON Polska Energia S.A. (the 'Company') located in Katowice at Ks. Piotra Ściegiennego 3, containing: the consolidated statement of comprehensive income for the period from 1 January 2023 to 30 June 2023, the consolidated statement of financial position as at 30 June 2023, the consolidated statement of changes in equity, the consolidated statement of cash flows for the period from 1 January 2023 to 30 June 2023 and other explanatory notes (the 'interim condensed consolidated financial statements').

The Company's Management is responsible for the preparation and presentation of the interim condensed consolidated financial statements in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union.

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

### Scope of review

We conducted our review in accordance with National Review Standard 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 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 Auditing Standards in the wording of the International Auditing Standards 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.



## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union.

## Emphasis of matter

Without modification to our conclusion, we draw attention to the notes 55 and 56 of other information to interim condensed consolidated financial statements, where Management Board of Parent Company has disclosed information about significant subsequent events, that is receipt of terms of purchase transaction by State Treasury 100% of shares in subsidiary TAURON Wytwarzanie S.A. As of the balance sheet date, final decision, including signing the agreement of the sales of shares in subsidiary, have not been made. Our conclusion is not modified in respect of this matter.

Warsaw, 6 September 2023

Key certified auditor

---

*Marcin Kowalczyk*  
Certified auditor  
no in the register: 12840

on behalf of  
Ernst & Young Audyt Polska  
spółka z ograniczoną odpowiedzialnością sp.k.  
Rondo ONZ 1, 00-124 Warsaw  
no on audit firms list: 130