BDO spółka z ograniczoną odpowiedzialnością sp.k.
ul. Postępu 12
02-676 Warszawa
Polska

tel.: +48 22 543 16 00
fax: +48 22 543 16 01
e-mail: office@bdo.pl
www.bdo.pl

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

INDEPENDENT AUDITOR'S REVIEW REPORT

ON THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE SHAREHOLDERS AND SUPERVISORY BOARD OF MAKARONY POLSKIE S.A.

Introduction

We have reviewed the accompanying condensed consolidated financial statements of the Makarony Polskie Group, where the parent company is Makarony Polskie S.A. ("the Parent Company") with its registered office in Rzeszów, at Podkarpacka 15 A, comprising the condensed consolidated statement of financial position prepared as at 30 June 2025, the condensed consolidated statement of comprehensive income, the condensed consolidated statement of changes in equity, the condensed consolidated statement of cash flows for the period from 1 January 2025 to 30 June 2025, as well as accounting policies and other explanatory notes ("condensed consolidated financial statements").

The Parent 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* announced in the form of a European Commission regulation.

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

Scope of Review

We performed the review in accordance with National Standard on Auditing 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 those responsible for financial and accounting matters, performing analytical procedures 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 consolidated financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated 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 a European Commission regulation.

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

Damian Leśniak
Certified Auditor
Registration No. 13803

Kraków, 30 September 2025