

Independent Statutory Auditor's Review Report on
Half-Year Condensed Separate Financial Statements
of **ORLEN S.A.**
covering the period from 1 January 2024
to 30 June 2024

Mazars Audyt Sp. z o.o.
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INDEPENDENT STATUTORY AUDITOR'S REVIEW REPORT ON HALF-YEAR CONDENSED SEPARATE FINANCIAL STATEMENTS

Translation of the document originally issued in Polish

To the General Meeting and the Supervisory Board of ORLEN S.A.

Introduction

We have reviewed the accompanying half-year condensed separate financial statements of ORLEN S.A. (hereinafter "the Company") with its registered office in Płock, ul. Chemików 7, which comprise: the separate statement of financial position as at 30 June 2024, the separate statement of profit or loss and other comprehensive income, the separate statement of changes in equity, the separate statement of cash flows for the period from 1 January 2024 to 30 June 2024 and explanatory notes to the half-year condensed separate financial statements (hereinafter "half-year condensed separate financial statements").

The Company's Management Board is responsible for the preparation and fair presentation of these half-year condensed separate financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting* published in the form of regulations of the European Commission.

Our responsibility is to express a conclusion on these half-year condensed separate financial statements based on our review.

Scope of review

We conducted our review in accordance with National Standard on Review Engagements 2410 as per 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 half-year condensed separate 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 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 half-year condensed separate financial statements.

Conclusion

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

On behalf of

Mazars Audyt Sp. z o.o. No. 186
Warsaw, ul. Piękna 18

Piotr Mortas

Michał Majewski

Key Statutory Auditor
No 13909

Partner

forv/s
mazars

Warsaw, 21 August 2024