

Translation note:

This version of our report is a translation from the original, which was prepared in Polish language. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

## Independent statutory auditor's report on the review of condensed interim separate financial statements

To the Shareholders and the Supervisory Board of Wirtualna Polska Holding SA

### Introduction

We have reviewed the accompanying interim separate statement of financial position of Wirtualna Polska Holding S.A. (hereinafter called the "Company") as at 30 June 2025 and the related interim separate statements of profit or loss and other comprehensive income, changes in equity and cash flows for the six-month period then ended, and the related explanatory notes (the "condensed interim separate financial statements").

Management of the Company is responsible for the preparation and presentation of these condensed interim separate financial statements in accordance with the International Accounting Standard 34 Interim Financial Reporting as adopted by the European Union. Our responsibility is to express a conclusion on the condensed interim separate financial statements based on our review.

### Scope of review

We conducted our review in accordance with the National Standard on Review Engagements 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 as adopted by the resolution of the National Council of Certified Auditors. A review of condensed 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 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.

PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k., International Business, Center, ul. Polna 11, 00-633 Warszawa, Polska; T: +48 (22) 746 4000

PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k., wpisana jest do Krajowego Rejestru Sądowego prowadzonego przez Sąd Rejonowy dla m. st. Warszawy, pod numerem KRS 0000750050, NIP 526-021-02-28. Siedzibą Spółki jest Warszawa, ul. Polna 11.

**Conclusion**

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

Conducting the review on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company entered on the list of audit firms with the number 144:

Original report is signed in Polish language

Małgorzata Górna  
Key Statutory Auditor  
No. in the registry 11860

Warsaw, 25 August 2025