MOORE Polska Audyt

Razem możemy **więcej**

AUDITOR'S REPORT

on the review of the interim condensed financial statements

for the period 1 April–30 September 2025

of mcr S.A.

of Gdańsk

Moore Polska Audyt sp. z o.o., 00-844 Warsaw, ul. Grzybowska 87, Poland
President of the Management Board – Lidia Skudławska, Members of the Management Board – Piotr Witek, Michał Ossowski, Krzysztof Oczko
Tax Identification Number (NIP): 7011052300, Industry Identification Number (REGON): 520003823, share capital: PLN 200,000, Established: 2021
Entry No. in the National Court Register: KRS 0000922603 (registry court: District Court for the Capital City of Warsaw, 13th Commercial Division of the National Court Register)
Entered in the list of audit firms under Reg. No. 4326

INDEPENDENT AUDITOR'S REPORT ON THE REVIEW OF INTERIM CONDENSED FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL–30 SEPTEMBER 2025

for the Shareholders and Supervisory Board

of mcr S.A.
of Gdańsk

Introduction

We have reviewed the interim condensed financial statements of mcr S.A. (the "Company"), with its registered office at ul. Juliusza Słowackiego 224, Gdańsk, Poland, comprising the interim statement of financial position as at 30 September 2025, the interim statement of comprehensive income, the interim statement of changes in equity and the interim statement of cash flows for the period from 1 April to 30 September 2025, and the notes to the financial statements (the "interim condensed financial statements").

The Management Board of the Company is responsible for the preparation and presentation of the interim condensed financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting*, as set out in the European Commission's regulations.

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

Scope of review

We conducted our review in accordance with Polish Financial Auditing Standard 2410 compliant with International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, as adopted by resolution of the National Council of Statutory Auditors.

A review of interim condensed financial statements consists in making inquiries, primarily of persons responsible for the financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit performed in accordance with National Standards on Auditing as adopted by resolution of the National Council of Statutory Auditors and compliant with International Standards on Auditing. Consequently, a review 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 the interim condensed financial statements.

Conclusion

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

Piotr Witek
Key Audit Partner
Reg. No. 9631

Signed with electronic signature by Piotr Witek
Date: 28 Nov 2025
3:54:06pm +01'00'

Acting on behalf of:

Moore Polska Audyt sp. z o.o.

00-844 Warsaw, ul. Grzybowska 87,

entered in the list of audit firms under Reg. No. 4326

Gdańsk, 28 November 2025