



MOORE Polska Audyt

Razem możemy **więcej**

STATUTORY AUDITOR'S REPORT

on the review of the interim condensed
consolidated financial statements covering
the period

from 1 January 2026 to 30 June 2026

Rawlplug Spółka Akcyjna

in Wrocław

Moore Polska Audyt sp. z o.o., 00-844 Warszawa, ul. Grzybowska 87,
Prezes Zarządu – Lidia Skudławska, Członkowie Zarządu – Piotr Witek,
Michał Ossowski, Krzysztof Oczko NIP: 7011052300, REGON: 520003823,
Kapitał Założycielski Spółki: 200 000 zł, Rok Założenia 2021 KRS 0000922603
Sąd Rejonowy dla M. St. Warszawy w Warszawie, XIII Wydział Gospodarczy KRS
Numer wpisu na listę firm audytorskich: 4326

REPORT OF THE INDEPENDENT AUDITOR ON THE REVIEW OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS COVERING THE PERIOD FROM 1 JANUARY 2026 TO 30 JUNE 2026

For the Shareholders and for the Supervisory Board

Rawlplug S.A.
with its registered office in Wrocław

Introduction

We have reviewed the attached interim condensed consolidated financial statements of Rawlplug S.A. (the 'Company'), with its registered office in Wrocław, ul. Kwidzyńska 6, comprising the interim condensed consolidated statement of financial position as at 30 June 2026, the interim condensed consolidated statement of profit or loss, the interim condensed consolidated statement of comprehensive income, the interim condensed consolidated statement of changes in equity, the interim condensed consolidated cash flow statement for the period from 1 January to 30 June 2026, and selected supplementary and explanatory information ("the interim condensed consolidated financial statements").

The Company's Management Board 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 Commission in the form of regulations.

We are responsible for forming an opinion on the interim condensed consolidated financial statements based on our review.

Scope of the review

We conducted the review in accordance with National Review Standard 2410, as set out in International Standard on Review Engagements 2410 *'Review of interim financial information carried out by the entity's independent auditor'*, adopted by a resolution of the National Council of Statutory Auditors and approved by the Council of the Polish Audit Oversight Agency.

A review of the interim condensed consolidated financial statements involves making enquiries, primarily of those responsible for financial and accounting matters, and carrying out analytical and other review procedures.

A review is substantially more limited in scope than an audit conducted in accordance with the National Auditing Standards, which are the Polish version of the International Standards on Auditing, adopted by a resolution of the National Council of Chartered Auditors; consequently, it does not enable us to obtain assurance that all material matters that would have been identified during an audit have been disclosed. Accordingly, we do not express an audit opinion on these interim condensed consolidated financial statements.

Conclusion

On the basis of the review carried out, nothing has come to our attention that would lead us to believe that the accompanying interim 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*', as adopted by the European Commission.

Piotr Tałajczyk
Key Statutory Auditor
Registration number 11840

Acting on behalf of:

Moore Polska Audyt sp. z o.o.
00-844 Warsaw, 87 Grzybowska Street,
entered into the list of audit firm under number 4326

Poznań, 27 August 2026

THIS IS TRANSLATION ONLY. The Polish language version of the report is the only valid and legally binding version. This translation into English is provided to facilitate understanding of the report.



Signed by /
Podpisano przez:

Piotr Tomasz
Tałajczyk

Date / Data: 2026-
08-27 16:48