



Independent Statutory Auditor's Review Report on  
Condensed Separate Interim Financial Statements  
of BNP Paribas Bank Polska S.A.  
covering the period from 1 January 2023  
to 30 June 2023

Mazars Audyt Sp. z o.o.  
ul. Piękna 18  
00-549 Warsaw

# INDEPENDENT STATUTORY AUDITOR'S REVIEW REPORT ON CONDENSED SEPARATE INTERIM FINANCIAL STATEMENTS

*Translation of the document originally issued in Polish*

*To the General Meeting and the Supervisory Board of BNP Paribas Bank Polska S.A.*

## Introduction

We have reviewed the accompanying condensed separate interim financial statements of BNP Paribas Bank Polska S.A. (hereinafter "the Bank") with its registered office in Warsaw, ul. Kasprzaka 2, which comprise: the condensed separate interim statement of financial position as at 30 June 2023, the condensed separate interim statement of profit or loss, the condensed separate interim statement of comprehensive income, the condensed separate interim statement of changes in equity, the condensed separate interim statement of cash flow for the period from 1 January 2023 to 30 June 2023 and notes to the condensed separate interim financial statements (hereinafter "condensed separate interim financial statements").

The Bank's Management Board is responsible for the preparation and fair presentation of these condensed separate interim 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 condensed separate interim 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 resolution no. 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019.

A review of condensed separate 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 as per International Standards on Auditing adopted by resolution no. 3430/52a/2019 of the National Council of Statutory Auditors of 21 March 2019 (as amended) 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 condensed separate interim financial statements.

## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed separate interim 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. entered on the list of audit firms under no. 186

Warsaw, ul. Piękna 18

## Małgorzata Pek-Kocik

Key Statutory Auditor

No 13070

# mazars

Warsaw, 9 August 2023