

# Report on Review of the Condensed Interim Financial Statements

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For the Shareholders of TOYA S.A.

## *Introduction*

We have reviewed the accompanying condensed interim financial statements of TOYA S.A., with its registered office in Wrocław, Sołtysowicka 13-15 Street, which comprise the interim statement of financial position as of June 30, 2023, the interim statement of profit or loss, interim statement of profit or loss and other comprehensive income, interim statement of changes in equity, interim statement of cash flows for the period from January 1, 2023 to June 30, 2023 and selected explanatory notes.

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

Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

## *Scope of Review*

We conducted our review in accordance with National Standard on Review Engagements 2410 consistent with International Standard on Review Engagements 2410 *Review of Interim Information Performed by the Independent Auditor of the Entity* adopted by the National Council of Statutory Auditors' resolution No. 3436/52e/2019 of April 8, 2019, as amended. A review of interim financial information 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 audit conducted in accordance with National Standards on Auditing consistent with International Standards on Auditing adopted by the National Council of Statutory Auditors' resolution No. 3430/52a/2019 of March 21, 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.

## *Conclusion*

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

Elżbieta Grześkowiak

Statutory Auditor No 5014  
Key Audit Partner performing the review on behalf of  
Grant Thornton Polska Prosta spółka akcyjna,  
Poznań, ul. Abpa Antoniego Baraniaka 88 E, Audit Firm No. 4055

Poznań, 24.08.2023.

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