

Independent Statutory Auditor's Review Report on
Condensed Separate Interim Financial Statements
of **Fabryki Mebli "FORTE" S.A.**
covering the period from 1 April 2024
to 30 September 2024

Mazars Audyt Sp. z o.o.
ul. Piękna 18
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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 Fabryki Mebli "FORTE" S.A. [a joint stock company]

Introduction

We have reviewed the accompanying condensed separate interim financial statements of **Fabryki Mebli "FORTE" S.A.** (hereinafter "the Company") with its registered office in Ostrów Mazowiecka, 1 Biała Street, which comprise: the condensed separate interim statement of financial position as at 30 September 2024, the condensed separate interim statement of other comprehensive income, the condensed separate interim statement of changes in equity, the condensed separate interim statement of cash flows for the period from 1 April 2024 to 30 September 2024 and additional information to the condensed separate interim financial statements comprising a summary of significant accounting policies and explanatory notes (hereinafter "condensed separate interim financial statements").

The Company'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 the National Council of Statutory Auditors.

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 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.

Explanatory paragraph

We draw attention to note 5 to the interim condensed financial statements, in which the Management Board described liquidity issues and external financing of operating activities. Our opinion is not modified in respect of this matter.

On behalf of

Mazars Audyt Sp. z o.o. No. 186

Warsaw, ul. Piękna 18

Jarosław Bochenek

Signed on the Polish original

Key Statutory Auditor

No 90086

forv/s
mazars

Warsaw, 6th December 2024