

Independent Statutory Auditor's Review Report on  
Condensed Separate Interim Financial Statements  
of **Grupa Forte S.A.**  
covering the period from 1 April 2025  
to 30 September 2025

Forvis 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 Grupa Forte S.A. [a joint stock company]*

## Introduction

We have reviewed the accompanying condensed separate interim financial statements of **Grupa Forte S.A.** (formerly 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 2025, the condensed separate interim statement of 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 2025 to 30 September 2025 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.

On behalf of

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

Warsaw, ul. Piękna 18

**Jarosław Bochenek**

*Signed on the Polish original*

Key Statutory Auditor

No 90086

**forvis  
mazars**

Warsaw, 9<sup>th</sup> December 2025