



Independent Statutory Auditor's Review Report on  
Interim Condensed Financial Statements  
of **BNP Paribas Bank Polska S.A.**  
covering the period from 1 January 2021  
to 30 June 2021

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

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

*Translation of the document originally issued in Polish*

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

## Introduction

We have reviewed the accompanying interim condensed financial statements of BNP Paribas Bank Polska S.A. (hereinafter "the Bank") with its registered office in Warsaw, ul. Kasprzaka 2, which comprise: the interim condensed statement of financial position as at 30 June 2021, the interim condensed income statement, the interim condensed statement of comprehensive income, the interim condensed statement of changes in equity, the interim condensed statement of cash flows for the period from 1 January 2021 to 30 June 2021 and selected explanatory information (hereinafter the "interim condensed financial statements").

The Bank's Management Board is responsible for the preparation and fair presentation of these condensed 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 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 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 interim financial statements.

## **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 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. No. 186

Warsaw, ul. Piękna 18

**Małgorzata Pek-Kocik**

Key Statutory Auditor

No 13070

**mazars**

Warsaw, 11 August 2021