



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

Mazars Audyt Sp. z o.o.
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INDEPENDENT STATUTORY AUDITOR'S REVIEW REPORT ON INTERIM CONDENSED CONSOLIDATED 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 consolidated financial statements of the group, the parent company of which is BNP Paribas Bank Polska S.A. (hereinafter "the Bank") with its registered office in Warsaw, ul. Kasprzaka 2, which comprise: the interim condensed consolidated statement of financial position as at 30 June 2021, the interim condensed consolidated income statement, the interim condensed consolidated statement of comprehensive income, the interim condensed consolidated statement of changes in equity, the interim condensed consolidated statement of cash flows for the period from 1 January 2021 to 30 June 2021 and selected explanatory information (hereinafter the "interim condensed consolidated financial statements").

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated 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