

Independent statutory auditor's report on review of the interim condensed consolidated financial statements

To the Shareholders and the Supervisory Board of ROBYG S.A.

Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of ROBYG S.A. (the "Parent Company") and its subsidiaries (together the "Group") as at 30 June 2026 and the related interim condensed consolidated statement of comprehensive income, interim condensed consolidated statement of cash flows and interim condensed consolidated statement of changes in equity the six-month period then ended, and explanatory notes (the "interim condensed consolidated financial statements").

Management of the Parent Company is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with International Accounting Standard 34 Interim Financial Reporting as adopted by the European Union. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of review

We conducted our review in accordance with National Standard on Review Engagements 2410 in the wording of International Standard on Review Engagements 2410 Review of interim financial information performed by the independent auditor of the entity as adopted by the resolution of the National Council of Statutory Auditors. A review of interim financial statements consists of making

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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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 Interim Financial Reporting as adopted by the European Union.

Conducting the review on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company entered on the list of audit firms with the number 144:

The original was signed in Polish

Krzysztof Sieczkowski
Key Statutory Auditor
No. in the registry 12643

Warsaw, 29 September 2026