



Report on Review of Interim Condensed Consolidated Financial Statements

To the Board of Directors of
InPost S.A.

We have reviewed the accompanying interim condensed consolidated financial statements of InPost S.A. (the “Company”) and its subsidiaries (the “Group”), which comprise the interim condensed consolidated statement of financial position as at 30 June 2026, and the interim condensed consolidated statements of profit or loss and other comprehensive income, the interim condensed consolidated statement of cash flows and the interim condensed consolidated statement of changes in equity for the 6 - month period then ended, and material accounting policy information and other explanatory information.

Board of Directors’ responsibility for the interim condensed consolidated financial statements

The Board of Directors is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with IAS 34, “Interim Financial Reporting” as adopted by the European Union, and for such internal control as the Board of Directors determines is necessary to enable the preparation of interim condensed consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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Responsibility of the “Réviseur d’entreprises agréé”

Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review. We conducted our review in accordance with International Standard on Review Engagements (ISRE 2410 “Review of interim financial information performed by the independent auditor of the entity”) as adopted for Luxembourg by the “Institut des Réviseurs d’Entreprises”. This standard requires us to comply with relevant ethical requirements and conclude whether anything has come to our attention that causes us to believe that the interim condensed consolidated financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework.

A review of interim condensed consolidated financial statements in accordance with ISRE 2410 is a limited assurance engagement. The “Réviseur d’entreprises agréé” performs procedures, primarily consisting of making inquiries of management and others within the Company, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these interim condensed consolidated financial statements.

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 IAS 34, “Interim Financial Reporting” as adopted by the European Union.

Material uncertainty related to going concern

We draw attention to Note 1 to the interim condensed consolidated financial statements, which describes that on 9 February 2026 InPost S.A. announced it had reached a conditional agreement with a consortium to acquire all shares of InPost S.A.

As described in Note 1, the completion of the transaction is subject to a number of pre-conditions. Under one of the possible scenarios, should those pre-conditions be satisfied and shares tendered during the post-acceptance period be settled, the transaction could result in a legal demerger, the transfer of the Group's operations and net assets to a new subsidiary, the sale of that subsidiary's shares, and subsequently the liquidation of the reporting entity InPost S.A. as a legal entity. Under this scenario, the Group's business would be expected to continue under the new legal structure.



These events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern in its current legal structure. Our conclusion is not modified in respect of this matter.

Luxembourg, 28 August 2026

PricewaterhouseCoopers Assurance, Société coopérative
Represented by

Signed by:

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Brieuc Malherbe