MOORE Polska Audyt

Razem możemy **więcej**

STATUTORY AUDITOR'S REPORT

on the review of the interim condensed consolidated financial statements for the period

from 1 January 2026 to 30 June 2026

DataWalk Spółka Akcyjna

in Wrocław



Moore Polska Audyt sp. z o.o., 00-844 Warsaw, ul. Grzybowska 87,
President of the Management Board: Lidia Skudławska; Members of the Management Board: Piotr Witek, Michał Ossowski, Krzysztof Oczko; Tax ID (NIP): 7011052300; REGON: 520003823; Share capital: PLN 200,000; Established in 2021; KRS 0000922603; District Court for the Capital City of Warsaw in Warsaw, 13th Commercial Division of the National Court Register

MOORE Polska Audyt

INDEPENDENT STATUTORY AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 JANUARY 2026 TO 30 JUNE 2026

for the Shareholders and for the Supervisory Board

DataWalk Spółka Akcyjna
with its registered office in Wrocław

Introduction

We have reviewed the accompanying interim condensed consolidated financial statements of DataWalk S.A. (the "Company"), with its registered office in Wrocław at ul. Rzeźnicza 32-33, which comprise the interim condensed consolidated statement of financial position as at 30 June 2026, the interim condensed consolidated statement of profit or loss together with 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 to 30 June 2026, and selected explanatory notes (the "interim condensed consolidated financial statements").

The Management Board of the Company is responsible for the preparation and presentation of the interim condensed consolidated financial statements in accordance with the requirements of International Accounting Standard 34 "Interim Financial Reporting", as adopted by the European Union.

Our responsibility is to express a conclusion on the interim condensed consolidated financial statements based on our review.

Scope of the 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", adopted by resolution of the National Council of Statutory Auditors.

A review of interim condensed consolidated 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 the National Standards on Auditing in the wording of the International Standards on Auditing adopted by resolution of the National Council of Statutory Auditors 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 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 have not been prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34 “Interim Financial Reporting”, as adopted by the European Union.

Beata Wójciak-Dziechciarz
Key Statutory Auditor
Registration number 10948

Acting on behalf of:

Moore Polska Audyt sp. z o.o.
00-844 Warsaw, ul. Grzybowska 87
entered on the list of audit firms under number 4326

Poznań, 27 August 2026

THIS IS TRANSLATION ONLY. The Polish language version of the report is the only valid and legally binding version. This translation into English is provided to facilitate understanding of the report.