

Report on Review of the Condensed Interim Consolidated Financial Statements

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For the Shareholders of Silvair, Inc

Introduction

We have reviewed the accompanying condensed interim consolidated financial statements of a Group (the Group), in which the parent entity is Silvair, Inc (the Parent) with its registered office in USA, San Francisco, 717 Market Street, Suite 100, which comprise the interim consolidated statement of financial position as of June 30, 2025, the interim consolidated statement of profit or loss and other comprehensive income, the interim consolidated statement of changes in equity, the interim consolidated statement of cash flows for the period from January 1, 2025 to June 30, 2025 and selected explanatory notes.

The Board of Directors of the Parent is responsible for the preparation and presentation of these condensed interim consolidated financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting* published in the form of European Commission regulations.

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

Scope of Review

We conducted our review in accordance with National Standard on Review Engagements 2410 consistent with International Standard on Review Engagements 2410 *Review of Interim Information Performed by the Independent Auditor of the Entity*. A review of interim financial information 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 audit conducted in accordance with National Standards on Auditing in the wording of International Standards on Auditing adopted by resolutions of the National Council of Statutory Auditors and the Council of Polish Agency for Audit Oversight, 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 condensed interim consolidated financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim Financial Reporting* published in the form of European Commission regulations.

Basis of review

The accompanying condensed interim consolidated financial statements of the Capital Group is not consolidated financial statements within the meaning of regulations in force in Poland.

Renata Art-Franke

Statutory Auditor No. 10320
Key Audit Partner performing the review on behalf of
Grant Thornton Polska Prosta spółka akcyjna,
Poznań, ul. Abpa Antoniego Baraniaka 88 E, Audit Firm No. 4055

Poznań, September 25, 2025.

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