

**Independent auditors' review report on the interim condensed consolidated financial statements of  
the Comperia.pl S.A. Capital Group  
for the period from January 1<sup>st</sup>, 2018 to June 30<sup>th</sup>, 2018.**

**For the Shareholders and the Supervisory Board of Comperia.pl S.A.**

*Introduction*

We have reviewed the attached interim condensed consolidated financial statements of the Comperia.pl S.A. Capital Group (the "Group") with its registered office in Warsaw at Konstruktorska Street 13, including a statement of financial position prepared as of June 30<sup>th</sup>, 2018, statement of comprehensive income, statement of changes in equity, statement of cash flows for the period from January 1<sup>st</sup>, 2018 to June 30<sup>th</sup>, 2018, and notes, comprising a summary of significant accounting policies and other explanatory information.

The Management Board of the Company is responsible for preparing interim condensed financial statements in accordance with the International Accounting Standards (IAS) 34 "Interim Financial Reporting" which was published in the form of the European Commission regulations.

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

*The scope of the review*

We conducted our review in accordance with the National Standard on Review Engagements 2410 within the meaning of the International Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" adopted on the basis of the Resolution no. 2041/37a/2018 of the Polish National Council of Certified Auditors dated March 5<sup>th</sup>, 2018. The financial statements are reviewed by questioning persons responsible for the financial and accounting aspects, performing the relevant analytical procedures and other procedures of the review. The review is significantly narrower than the audit performed in accordance with the National Standard on Review Engagements 2410 within the meaning of the International Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" adopted on the basis of the Resolution no. 2041/37a/2018 of the Polish National Council of Certified Auditors dated March 5<sup>th</sup>, 2018. This means that the review is not sufficient to provide assurance that we have identified all relevant issues which could be exposed during the audit. That is why we do not express the audit opinion about interim condensed financial statements.

Mazars Audyt sp. z o.o.

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The District Court of the capital city of Warsaw, 13<sup>th</sup> Commercial Division of the National Court Register under entry number KRS: 0000086577, Share capital: PLN 1 268 000,00, NIP: 525-021-54-09, REGON: 011110970, Bank account in Société Générale: 71 1840 0007 2210 0070 0810 1219

*Conclusion*

Based on the review performed, nothing has come to our attention that causes us to believe that interim condensed financial statements have not been prepared in accordance with the International Accounting Standards (IAS) 34 "Interim Financial Reporting" which was published in the form of the European Commission regulations.

On behalf of

Mazars Audyt sp. z o.o. No. 186  
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Dominik BORKOWSKI

Monika KACZOREK

The Key Certified Auditor  
No. 12 183

Partner

Warsaw, September 25<sup>th</sup>, 2018.