



**Report on review of condensed interim standalone financial statements  
To the Shareholders and Supervisory Board of Wirtualna Polska Holding S.A. for  
the period from 1 January to 30 June 2017**

*Introduction*

We have reviewed the accompanying condensed interim standalone financial statements of Wirtualna Polska Holding S.A. (hereinafter called *the Company*), with its registered office in Warsaw, Jutrzenki 137A Street and the related interim standalone statement of financial position as of June 30 2017, the interim standalone income and other comprehensive income statement, the interim standalone statement of changes in equity and the interim standalone cash flow statement for the six-month period then ended and notes, comprising other explanatory notes.

Management is responsible for the preparation and presentation of these condensed interim standalone financial statements in accordance with International Accounting Standard 34, '*Interim Financial Reporting*'. Our responsibility is to express a conclusion on these condensed interim standalone financial statements based on our review.

*Scope of review*

We conducted our review in accordance with International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* as adopted by the National Council of Certified Auditors as the National Standard on Audit and Assurance 2410 with a resolution dated 10 February 2015. A review of condensed interim standalone 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 International 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.

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*Conclusion*

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

Auditor conducting the review on behalf of PricewaterhouseCoopers Sp. z o.o. Registered Audit Company No. 144:

Paweł Wesółowski

Registered Auditor  
No. 12150

Warsaw, August 28, 2017

*Translation note:*

*This version of our report is a translation from the original, which was prepared in Polish language. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.*