



**Independent registered auditor's report
on the review of the condensed interim consolidated financial statements**

To the Shareholders and Supervisory Board of Wirtualna Polska Holding S.A.

Introduction

We have reviewed the accompanying condensed interim consolidated financial statements of Wirtualna Polska Holding S.A. Group (hereinafter called "the Group"), having Wirtualna Polska Holding S.A. as its parent company (hereinafter called "the Parent Company"), with its registered office in Warsaw Jutrzenki 137A Street, comprising of the condensed interim consolidated statement of financial position as at 30 June 2018 and the condensed interim consolidated income and other comprehensive income statement, the condensed interim consolidated statement of changes in equity, the condensed interim consolidated statement of cash flows for the period from 1 January to 30 June 2018 and a summary of significant accounting policies and other explanatory notes.

Management of the Parent's Company is responsible for the preparation and presentation of these condensed interim consolidated financial statements in accordance with the International Financial Reporting Standards as adopted by the European Union related to interim financial reporting (IAS 34). 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 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 Review Engagements 2410 with a resolution dated 5 March 2018. A review of condensed interim 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 National Standards on Auditing. Consequently, it 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.

*PricewaterhouseCoopers Sp. z o.o., ul. Lecha Kaczyńskiego 14, 00-638 Warszawa, Polska,
T: +48 (22) 746 4000, F: +48 (22) 742 4040, www.pwc.com*

PricewaterhouseCoopers Sp. z o.o. is entered into the National Court Register (KRS) maintained by the District Court in Warsaw, with the reference number (KRS) 0000044655, and tax identification number (NIP) 526-021-02-28. Share capital amounts to PLN 10,363,900. Headquarters in Warsaw, ul. Lecha Kaczyńskiego 14.



**Independent registered auditor's report
on the review of the condensed interim consolidated financial statements**

**To the Shareholders and Supervisory Board of Wirtualna Polska Holding S.A.
(cont.)**

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim consolidated financial statements have not been prepared, in all material respect, in accordance with the IAS 34 "Interim Financial Reporting".

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

Paweł Wesółowski

Registered Auditor
No. 12150

Warsaw, September 6, 2018

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.