



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

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

*Introduction*

We have reviewed the accompanying interim condensed standalone financial statements of Wirtualna Polska Holding S.A. (hereinafter called *the Company*), with its registered office in Warsaw, Jutrzenki 137A Street, comprising the interim standalone statement of financial position as at 30 June 2019 and the interim standalone statement of comprehensive income, the interim standalone statement of changes in equity and the interim standalone statement of cash flows for the period from 1 January to 30 June 2019 and a summary of significant accounting policies and other explanatory notes.

Management is responsible for the preparation and presentation of these interim condensed standalone 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 interim condensed 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 Review Engagements 2410 with a resolution dated 5 March 2018. A review of interim condensed 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.

*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.*



### *Conclusion*

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

Conducting the review on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. (formerly: PricewaterhouseCoopers sp. z o.o.), a company entered on the list of Registered Audit Companies with the number 144:

Paweł Wesółowski

Registered Auditor  
No. 12150

Warsaw, August 26, 2019

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*PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k.,  
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