



The Polish original should be referred to in matters of interpretation.

Translation of auditor's report originally issued in Polish.

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## INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONDENSED STANDALONE FINANCIAL STATEMENTS

To the Shareholders and the Supervisory Board of LPP S.A.

### Introduction

We have reviewed the interim condensed standalone financial statements of LPP S.A. (the 'Company') located in Gdańsk at Łąkowa St. no 39/44, containing: the interim condensed standalone statement of financial position as at 31 July 2021, the interim condensed standalone statement of comprehensive income, the interim condensed standalone statement of cash flows, the interim condensed standalone statement of changes in equity for the period from 1 February 2021 to 31 July 2021 and other explanatory notes and disclosures to the interim condensed standalone financial statements (the 'interim condensed standalone financial statements').

The Company's Management is responsible for the preparation and presentation of the interim condensed standalone financial statements in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union.

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

### Scope of review

We conducted our review in accordance with National Review Standard 2410 in the wording of the International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, adopted by the National Council of Statutory Auditors. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with National Auditing Standards in the wording of the International Auditing Standards adopted by the National Council of Statutory Auditors 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 interim condensed standalone financial statements are not prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union.

Key Certified Auditor

*Signed electronically  
on 5 October 2021*

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Marcin Zieliński  
certified auditor  
no in the register: 10402

on behalf of:  
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Warsaw, 5 October 2021