



**REPORT OF INDEPENDENT STATUTORY AUDITOR
ON THE REVIEW OF THE CONCISE INTERIM
CONSOLIDATED
FINANCIAL STATEMENT OF
HM Inwest S.A. Capital Group**

Misters Audytor Adviser Spółka z o.o.
Warsaw, 30 September 2021

**REPORT OF INDEPENDENT STATUTORY AUDITOR
ON THE REVIEW OF THE CONCISE INTERIM
CONSOLIDATED FINANCIAL STATEMENT
FOR SHAREHOLDERS AND THE SUPERVISORY BOARD OF HM INWEST S.A.**

Introduction

We reviewed the attached concise interim consolidated financial statement of HM Inwest S.A. capital group, the parent company of which is HM Inwest S.A. established in Warsaw, ul. Fabryczna 5, which consists of: concise consolidated statement regarding financial position prepared as of 30 June 2021, concise consolidated statement regarding the result and other total incomes, concise consolidated statement regarding changes in the equity, concise consolidated cash flows statement for the period from 1 January to 30 June 2021 and selected additional information and explanations ("*concise interim consolidated financial statement*"). The Management Board of the Parent Company is responsible for preparation and presentation of a concise interim consolidated financial statement in accordance with the requirements of the International Accounting Standard 34 *Interim financial reporting*, published in a form of regulations of the European Commission.

We are responsible for formulation of a conclusion regarding the concise interim consolidated financial statement based on our review.

Scope of the review

The review was carried out in accordance with the National Review Standard 2410 in the wording of the International Review Services Standard 2410 *Review of interim financial information carried out by an independent statutory auditor of the entity*, adopted by a resolution no. 3436/52e/2019 of the National Chamber of Statutory Auditors of 8 April 2019.

The scope of the review is significantly narrower than the audit carried out in accordance with the National Auditing Standards in the wording of International Auditing Standards adopted by resolution no. 3430/52a/2019 of the National Chamber of Statutory Auditors of 21 March 2019 (as amended) and in consequence it does not ensure that all significant questions that would be identified during an audit have been disclosed. Therefore, we do not give an opinion based on the audit on this concise interim consolidated financial statement.

Conclusion

Based on the conducted review, there was nothing that would indicate that the attached concise interim consolidated financial statement was not prepared, in all significant aspects, in accordance with the requirements of the International Accounting Standard 34 *Interim financial reporting* published in a form of resolutions of the European Commission.

Bożena Grzegorzcyk

No. in the register 12119

Bożena
Agnieszka
Grzegorzcyk
Elektronicznie
podpisany przez Bożena
Agnieszka Grzegorzcyk
Data: 2021.09.30
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Date: 2021.09.30 18:28:21 +02'00' /

Key statutory auditor

Acting on behalf of:

Misters Audytor Adviser Spółka z o.o.
Warszawa, ul. Wiśniowa 40 lok. 5

Auditing company entered into
the list in the item 3704

Report date: 30 September 2021