



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

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

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

*Introduction*

We reviewed the attached concise interim financial statement of HM Inwest S.A. established in Warsaw, ul. Fabryczna 5, which consists of: concise statement regarding financial position prepared as of 30 June 2021, concise statement regarding the result and other total incomes, concise statement regarding changes in the equity, concise cash flows statement for the period from 1 January to 30 June 2021 and selected additional information and explanations ("*concise interim financial statement*").

The Management Board of the Parent Company is responsible for preparation and presentation of a concise interim 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 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 review of the concise interim financial statement consists of addressing enquiries, mainly to persons responsible for financial and accounting issues, and execution of analytical procedures and other review procedures.

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 financial statement.

### *Conclusion*

Based on the conducted review, there was nothing that would indicate that the attached concise interim 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  
18:26:27 +02:00

*/contents of the electronic signature:* Electronically signed by Bożena Agnieszka Grzegorzcyk  
Date: 2021.09.30 18:26:27 +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**