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Report on review of condensed interim financial statements

To the Shareholders of Rawlplug S.A.

Introduction

We have reviewed the accompanying condensed interim financial statements of Rawlplug Spółka Akcyjna (Company), based in Wrocław, ul. Kwidzyńska 6, consisting of the condensed statement of financial position as at 30 June 2021, condensed statement of profit and loss, condensed statement of comprehensive income, condensed statement of changes in equity, condensed statement of cash flows for the period from 1 January 2021 to 30 June 2021, together with selected explanatory information.

The Company's Management Board is responsible for the preparation and presentation of these condensed interim financial statements in accordance with IAS 34 Interim Financial Reporting, published in the form of Commission Regulations.

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

Scope of review

We conducted our review in accordance with National Standard of Financial Revision 2410 in the meaning of International Standard on Review Engagements 2410 Review of Interim Financial Information Performed by the Independent Auditor of the Entity, as adopted through resolution 3436/52e/2019 of the Polish Chamber of Statutory Auditors of 8 April 2019, as amended. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review has a significantly narrower scope than an audit carried out in accordance with National Standards on Auditing in the meaning of International Standards on Auditing, adopted by the Polish Chamber of Statutory Auditors through resolution no. 3430/52a/2019 of 21 March 2019 (as amended), and in consequence does not allow us to state with certainty that all material issues that would have been identified in an audit were disclosed. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, we conclude that nothing has come to our attention that would cause us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 Interim Financial Reporting, published in the form of EC regulations.

Renata Art-Franke
Statutory auditor no. 10320
Lead statutory auditor conducting the audit on behalf of
Grant Thornton Polska Spółka z ograniczoną odpowiedzialnością sp. k.,
Poznań, ul. Abpa Antoniego Baraniaka 88 E, audit firm no. 4055

Signed by
Renata Art-Franke
Date: 2021-08-30 18:56

Poznań, 30 August 2021.