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Report on review of condensed consolidated interim financial statements

To the Shareholders of Rawlplug S.A.

Introduction

We reviewed the accompanying condensed consolidated interim financial statements of the Group, the parent of which is Rawlplug Spółka Akcyjna (Parent), based in Wrocław, ul. Kwidzyńska 6, comprising condensed consolidated statement of financial position as at 30 June 2021, condensed consolidated statement of profit and loss, condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the period 1 January 2021 - 30 June 2021, together with selected explanatory information.

The Parent's Management Board is responsible for the preparation and presentation of these condensed consolidated interim financial statements in accordance with IAS 34 Interim Financial Reporting, published in the form of Commission Regulations and other binding legal regulations. Our responsibility is to express a conclusion on these condensed consolidated 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. 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 causes us to believe that the accompanying condensed consolidated 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-Finke
Date: 2021-08-30 18:56
Poznań, 30 August 2021.