

## **CHARTERED AUDITOR'S REPORT**

on the review of the interim condensed financial statements of

**PRZEDSIĘBIORSTWO PRZEMYSŁU  
SPOŻYWCZEGO PEPEES S.A.**

for the period from 01/01/2022 to 30/06/2022.

## **CHARTERED AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM CONDENSED FINANCIAL STATEMENTS**

### **For the General Meeting of Shareholders and Supervisory Board of PRZEDSIĘBIORSTWO PRZEMYSŁU SPOŻYWCZEGO PEPEES SPÓŁKA AKCYJNA**

#### **Introduction**

We have reviewed the enclosed interim condensed financial statements of PRZEDSIĘBIORSTWO PRZEMYSŁU SPOŻYWCZEGO PEPEES S.A. CAPITAL GROUP, with its registered office in Łomża, at ul. Poznańska 121, which comprise the interim condensed statement of financial standing as of 30 June 2022, the interim condensed consolidated statement of comprehensive income, the interim condensed statement of profit and loss, the interim condensed of changes in equity, the interim condensed cash flow statement for the period from 1 January 2022 to 30 June 2022 and selected explanatory notes to the Interim Condensed Financial Statements (the "interim condensed financial statements").

The head of the company is responsible for the preparation and presentation of the interim condensed financial statements in accordance with the requirements of International Accounting Standard 34 Interim *Financial* Reporting as promulgated in the form of European Commission regulations.

We are responsible for the conclusion on the interim condensed financial statements based on our review.

#### **Scope of the review**

We conducted our review in accordance with National Standard on Review Engagements 2410 as set out in International Standard on *Review Engagements* 2410 *Review of Interim Financial Information Performed by the Chartered Auditor of the Entity* adopted by Resolution No. 3436/52e/2019 of the National Council of Chartered Auditors of 8 April 2019.

The review of the interim condensed financial statements consists of making enquiries primarily of those responsible for financial and accounting matters, performing analytical and other review procedures.

The review is substantially narrower in scope than an audit conducted in accordance with the National Auditing Standards in the wording of the International Auditing Standards adopted by Resolution No. 3430/52a/2019 of the National Council of Statutory Auditors of 21 March 2019 (as amended). As a result, the review is not sufficient to provide assurance that all material issues that would have been identified during the audit have been disclosed. Accordingly, we do not issue an audit opinion on these interim condensed financial statements.

## **Conclusion**

During our review, nothing has come to our attention that leads us to believe that the accompanying interim condensed financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim Financial Reporting* as promulgated in the form of European Commission regulations.

Marcin Wasil

Key Chartered Auditor no. **9846**

Acting on behalf of:

**WBS Audyt Sp. z o.o.**

based in Warsaw, ul.

Grzybowska 4 lok. U9B

**Warsaw, 21 September 2022**