

# Report on Review of the Condensed Half-year Financial Statements

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**Grant Thornton Frąckowiak**  
Sp. z o.o. sp. k.  
ul. Abpa Antoniego Baraniaka 88 E  
61-131 Poznań  
Polska

T +48 61 62 51 100  
F +48 61 62 51 101  
www.GrantThornton.pl

For the Shareholders of PCF Group Spółka Akcyjna

## *Introduction*

We have reviewed the accompanying condensed half-year financial statements of PCF Group Spółka Akcyjna (the Company) with its registered office in Warsaw, Aleja Solidarności 171, which comprise the statement of financial position as of June 30, 2022, statement of profit or loss, statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flows for the period from January 1, 2022 to June 30, 2022 and selected explanatory notes.

The Management Board of the Company is responsible for the preparation and presentation of these condensed half-year financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting* published in the form of European Commission regulations.

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

## *Scope of Review*

We conducted our review in accordance with National Standard on Review Engagements 2410 consistent with International Standard on Review Engagements 2410 *Review of Interim Information Performed by the Independent Auditor of the Entity* adopted by the National Council of Statutory Auditors' resolution No. 3436/52e/2019 of April 8, 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 is substantially less in scope than audit conducted in accordance with National Standards on Auditing consistent with International Standards on Auditing adopted by the National Council of Statutory Auditors' resolution No. 3430/52a/2019 of March 21, 2019 (as amended), and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed half-year financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim Financial Reporting* published in the form of European Commission regulations.

Jan Letkiewicz

Statutory Auditor No. 9530.

Key Audit Partner performing the review on behalf of

Grant Thornton Frąckowiak Spółka z ograniczoną odpowiedzialnością sp. k.,  
Poznań, ul. Abpa Antoniego Baraniaka 88 E, Audit Firm No. 3654

Poznań, September 29, 2022.

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