

# Report of an independent statutory auditor on the audit of interim condensed standalone financial statements

For the Shareholders and the Supervisory Board of Unimot S.A.

## Introduction

We conducted an audit of the enclosed interim condensed consolidated financial statements of Unimot S.A. (hence called "the Company"), with its registered office at 2A Świerklańska, Zawadzkie. The audit covers the interim condensed standalone statements of financial situation prepared as of 30<sup>th</sup> June 2021, and the interim condensed standalone statements of total revenues, the condensed standalone statements of changes in equity, and the interim condensed standalone statements of cash flows prepared for the period from 1<sup>st</sup> January to 30<sup>th</sup> June 2021, and information and additional explanatory notes to the interim condensed standalone financial statements.

The Management Board of the Parent Entity is responsible for preparation and presentation of the interim condensed consolidated financial statements in accordance with the International Accounting Standard 34 *Interim Financial Reporting*, as endorsed by the European Union. We are responsible for formulating the conclusion about the interim condensed standalone financial statements based on the audit we have conducted.

## Scope of audit

We conducted the audit in accordance with the International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* adopted as the National Review Standard 2410 by the resolution of the National Council of Statutory Auditors. The audit of the interim condensed standalone financial statements consists in directing enquiries, primarily to persons in charge of financial and accounting issues, and conducting analytic procedures as well as other audit procedures.

The audit is of significantly narrower scope than an audit conducted in accordance with the National Standards on Review Engagements. For this reason, the review is not sufficient to ensure that all vital issues that would be identified in the audit have been disclosed. Therefore, we do not express an opinion about the audit.

## Conclusion

Based on the review we have conducted we conclude that nothing attracted our attention which would give rise to an opinion that the enclosed interim condensed standalone financial statements have not been prepared, in all material respects, with the International Accounting Standard 34 *Interim financial reporting*, as endorsed by the European Union.

The key statutory auditor on the audit acting on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., entered under number 144 on the list of audit firms:

Document signed by Tomasz Reinfuss

Date: 2021.08.24 21:44:36 CEST

Tomasz Reinfuss

Key Statutory Auditor

Number in the Registry 90038

Katowice, 24th August 2021

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