



Independent registered auditor's report on the review of the condensed financial statements

To the Shareholders and the Supervisory Board of Selvita S.A.

Introduction

We have reviewed the accompanying condensed financial statements of Selvita S.A. (hereinafter called the Company), with its registered office in Kraków, Profesora Michała Bobrzyńskiego 14, comprising the balance sheet as at 30 June 2022 and the income statements, the statement of changes in equity and cash flows statements for the period 1 January to 30 June 2022 and introduction to the financial statements and additional notes and explanations.

Management is responsible for the preparation and presentation of these condensed financial statements in accordance with the Accounting Act of 29 September 1994 ("the Accounting Act") and with the applicable provisions of Decree of the Minister of Finance dated 29 March 2018 on current and periodic information provided by issuers of securities and the conditions of recognizing as equal information required by the law of other state, which is not a member state ("the Decree"). Our responsibility is to express a conclusion on these condensed financial statements based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity as adopted by the National Council of Certified Auditors as the National Standard on Review Engagements 2410. A review of condensed financial statements 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 an audit conducted in accordance with National Standards on Auditing. Consequently, it 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 financial statements have not been prepared, in all material respects, in accordance with the adopted accounting policies defined in the Accounting Act and with the provision of the Decree.

Conducting the review on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company entered on the list of Registered Audit Companies with the number 144:

Tomasz Reinfuss
Registered Auditor
No. 90038

Kraków, 13 September 2022

PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k., ul. Polna 11, 00-633 Warsaw, Poland, T: +48 (22) 746 4000, F: +48 (22) 742 4040, www.pwc.pl

PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k. is entered into the National Court Register maintained by the District Court for the Capital City of Warsaw, under KRS number 0000741448, NIP 113-23-99-979. The seat of the Company is in Warsaw at Polna 11.

This version of our report is a translation from the original, which was prepared in Polish language. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.