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THE GROUP
where the holding company is
Work Service Spółka Akcyjna [Joint Stock Company]
Ul. Gwiaździsta 66
53-413 Wrocław

Independent Auditor's Review Report on the condensed interim consolidated financial statements and condensed interim financial statement for the period from 1 January 2017 to 30 June 2017

BDO Sp. z o.o. Sąd Rejonowy dla M. St. Warszawy, XIII Wydział Gospodarczy KRS: 0000293339, Kapitał zakładowy: 1.000.000 PLN., NIP 108-000-42-12. Biura regionalne BDO: Katowice 40-004, al. Korfantego 2, tel: +48 32 359 50 00, katowice@bdo.pl; Kraków 30-415, ul. Wadowicka 8a, tel: +48 12 378 69 00, krakow@bdo.pl; Poznań 60-650, ul. Piątkowska 165, tel: +48 61 622 57 00, poznan@bdo.pl; Wrocław 53-332, ul. Powstańców Śląskich 7a, tel: +48 71 734 28 00, wroclaw@bdo.pl

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Independent Auditor's Review Report on the condensed interim consolidated financial statements and condensed interim financial statement for the Shareholders and Supervisory Board of Work Service S.A.

Introduction

We have reviewed the accompanying condensed interim consolidated financial statements of the Work Service S.A. Group (hereinafter referred to as "the Group"), where the holding company is Work Service S.A. (hereinafter referred to as "the Holding Company") with its registered office in Wrocław at ul. Gwiaździsta 66 and condensed interim financial statements of the Holding Company consisting of:

- the consolidated statement of financial activities of the Group and the statement of financial activities of the Holding Company as at 30 June 2017;
- the consolidated total income statement of the Group and the total income statement of the Holding Company for the period from 1 January 2017 to 30 June 2017;
- the consolidated statement of changes in equity of the Group and the statement of changes in equity of the Holding Company for the period from 1 January 2017 to 30 June 2017;
- the consolidated cash flow statement of the Group and cash flow statement of the Holding Company for the period from 1 January 2017 to 30 June 2017;
- notes to the financial statements.

The entity's manager is responsible for the preparation and presentation of the consolidated interim summary financial statement and interim summary financial statement pursuant to the International Accounting Standard No. 34 *Interim Financial Reporting* promulgated as regulations of the European Commission.

Our responsibility is to formulate a conclusion on the interim summary financial statements on the basis of our review.

Scope of the review

We have performed the review in accordance with the National Auditing Standard 2410 in the wording of the International Standard on Review Engagements 2410 *Review of interim financial information performed by the independent auditor of the entity*, adopted by Resolution No. 2783/52/2015 of the National Chamber of Certified Auditors of 10 February 2015 as amended.



The review of financial statements consists in directing enquiries mainly to persons responsible for financial and accounting matters, and in carrying out analytical and other review procedures.

The scope of the review is materially narrower compared to an audit carried out in accordance with the National Auditing Standards in the wording of the International Standards on Auditing, adopted by Resolution No. 2783/52/2015 of the National Chamber of Certified Auditors of 10 February 2015, as amended. For this reason, the review is not sufficient to acquire assurance that all material issues that would be identified during an audit have been disclosed. Therefore, we do not formulate an audit opinion on the accompanying interim summary financial statements.

Conclusion


Based on our review we conclude that we have identified nothing to suggest that the accompanying interim consolidated summary financial statement and interim summary financial statement have not been prepared, in all material aspects, in compliance with the requirements of the International Accounting Standard No. 34 *Interim Financial Reporting* promulgated as regulations of the European Commission.

Wrocław, 14 September 2017

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Entity authorized to audit financial statements No. 3355

Key certified auditor in charge of the review:


Katarzyna Stojek
Certified Auditor
Registration No. 11396

Person acting on behalf of BDO Sp. z o.o.:


André Helin, PhD
President of the Management Board
Certified Auditor, Reg. No. 90004