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53-413 Wrocław

Independent Auditor's Review Report
on the condensed interim financial statements
for the period from 1 January 2016 to 30 June 2016

This document is a translation.
The Polish original should be referred to in matters of interpretation.

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 40-007, ul. Uniwersytecka 13, tel: +48 32 661 06 00, katowice@bdo.pl; Kraków 31-548, Al. Pokoju 1, 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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to the Shareholders and Supervisory Board of Work Service S.A.

We have reviewed the accompanying condensed interim financial statements of Work Service S.A. with its registered office in Wrocław at ul. Gwiaździsta 66, consisting of:

- the statement of financial position prepared as at 30 June 2016,
- the statement of comprehensive income, the statement of changes in shareholders' equity and the statement of cash flows for the period from 1 January 2016 to 30 June 2016,
- notes to the financial statements.

The consistency of these condensed interim financial statements with International Accounting Standard 34 "Interim Financial Reporting", which has been endorsed by the European Union, as well as with other binding regulations, is the responsibility of the Company's Management Board.

Our responsibility was to perform a review of these financial statements.

We performed the review in accordance with the provisions of the professional auditing standards issued by the Polish National Council of Certified Auditors. These standards require us to plan and perform the review to obtain moderate assurance that the financial statements are free of material misstatements.

We conducted the review mainly by analyzing the data presented in the financial statements, examining the books of account and using information provided by the management and employees in charge of the entity's finances and accounting.

The scope and methodology of a review of condensed interim financial statements differ significantly from that of an audit based on which an opinion is issued on the truth and fairness of annual financial statements. Accordingly, we are unable to express such an opinion on the accompanying financial statements.

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Based on our review nothing has come to our attention that would prevent us from finding that the condensed interim financial statements have been prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34 "Interim Financial Reporting", which has been endorsed by the European Union.

Wrocław, 31 August 2016

BDO Sp. z o.o.
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Authorized Audit Company No. 3355

Auditor in charge:

Edyta Kalińska
Audit Partner
Certified Auditor No. 10336

On behalf of BDO Sp. z o.o.:

Dr. André Helin
Managing Partner
Certified Auditor No. 90004

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