

The opinion of the Supervisory Board of WORK SERVICE SA Group on the reservations of the entity authorised to audit the financial statements in the Auditor's Report on the audit of semi-annual consolidated financial statements prepared as of June 30, 2021

Reservations

Grant Thornton Polska sp. z o.o. sp.k. („**Auditor**”) made the following reservations in the Auditor's Report on the audit of the annual financial statements made as of June 30, 2021:

In clause II.4 of Note 2.3 to the consolidated financial statements, the Management Board informed about the actual loss of control over Prohuman 2004 Kft with its registered office in Hungary and its capital group (Prohuman, Prohuman Group, respectively), presenting the effects of the loss of control in the consolidated financial statements using the latest available data of the Prohuman Group covering the period from January 1, 2020 to September 30, 2020, and using the equity method to evaluate the shares of the Prohuman Group in subsequent periods. In addition, in this note, the Management Board informed that the financial result of the Prohuman Group for Q4 2020 and for 1st half of 2021 was not included in the consolidated financial statements since the Prohuman Group did not provide the data.

The data of the Prohuman Group as of September 30, 2020 were not audited by the auditor. We were unable to obtain appropriate and sufficient audit evidence to confirm that the valuation of the Prohuman Group's assets and liabilities as of September 30, 2020 did not require any adjustments. In addition, due to the lack of data, we are not able to estimate the potential impact of recognition of the Capital Group's share in the result of the Prohuman Group for Q4 2020 and for 1st half of 2021 on the consolidated financial statements. The value of the shares in the Prohuman Group in the Company's consolidated financial statements is PLN 221 million.

Comments of the Supervisory Board on the Auditor's reservations

The Supervisory Board of Work Service S.A. ("Company") read the Auditor's reservations to the consolidated financial statements of Work Service S.A. drawn up on September 30, 2021 ("Reservations") and the Management Board's comments to these Reservations.

The Auditor's reservations are related to the fulfilment of conditions contained in the International Financial Reporting Standards ("IFRS"), the occurrence of which constitutes a loss by Work Service S.A. actual control over the subsidiary Prohumán 2004 Munkaerő Szolgáltató és Tanácsadó Kft. based in Budapest, where Work Service S.A. holds shares representing a majority of 80.22% of votes at the General Meeting of Shareholders ("Prohumán"). The Management Board informed about threatened loss of control in the current report No. 109/2020 of December 31, 2020, while the information about materialisation of this event as well as about implemented and planned activities was included in the current report No. 17/2021 of March 31, 2021.