

Opinion of the Supervisory Board of WORK SERVICE SA regarding objections expressed by the entity authorised to audit financial statements in Independent expert auditor's report on the annual consolidated financial statements as of 31 December 2020.

## List of objections

Grant Thornton Polska sp. z o.o. sp.k. ("Expert Auditor") included the following disclaimer in the Independent Expert Auditor's Report on the annual consolidated financial statements concluded as at 31 December 2020:

*In item II.4 of note 2.3 to the consolidated financial statements, the Management Board informed about the existence of a state of actual loss of control over Prohuman 2004 Kft based in Hungary and its capital group (Prohuman, Prohuman Group respectively), the recognition in the consolidated financial statements of the effects of the identified loss of control using the latest available data of the Prohuman Group covering the period from 1 January 2020 to 30 September 2020 and the adoption of the equity method for the valuation of the Prohuman Group's shares in subsequent periods. In addition, in this note, the Management Board informed that the financial result of the Prohuman Group for the fourth quarter of 2020 was not included in the consolidated financial statement due to not receiving data from the Prohuman Group.*

*The Prohuman Group's figures as at 30 September 2020 were not audited by an expert auditor. We were unable to obtain adequate and sufficient audit evidence to confirm that the valuation of the assets and liabilities of the Prohuman Group as at 30 September 2020 does not require adjustment. Furthermore, because of the lack of data, we are unable to estimate the possible impact on the consolidated financial statements of the recognition of the Capital Group's share of the Prohuman Group's result for the fourth quarter of 2020. The value of the shares in the Prohuman Group in the Company's consolidated financial statements is PLN 221 million.*

## Comments to the Expert Auditor's objections

**The Supervisory Board of Work Service SA presents the opinion as regards the objection specified in "List of objections":**

Supervisory Board of Work Service S.A. ("Company") became acquainted with the Auditor's objections to the consolidated financial statements of Work Service S.A. drawn up on April 30, 2021 ("Objections") and with the Management Board's comment to these Objections.

The Auditor's Objections are related to the fulfillment of the premises contained in the International Financial Reporting Standards ("IFRS"), the occurrence of which led the Management Board to convince that Work Service S.A. has lost its 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 in the General Meeting of Shareholders ("Prohumán"). The Management Board informed about the threat of loss of control in the current report No. 109/2020 of 31/12/2020, and the Management Board informed about the materialization of this event and the implemented and planned activities in the current report No. 17/2021 of 03/31/2021.

The Supervisory Board monitors the process of activities of the Management Board of Work Service S.A. for the settlement of a corporate dispute in Prohumán. At the same time, the Supervisory Board supports the Management Board of Work Service S.A. in the actions taken to restore control over Prohuman, allowing for the consolidation of the Prohuman Group according to the previous method.