



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

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

Introduction

We have reviewed the accompanying condensed interim consolidated financial statements of Selvita S.A. Group (hereinafter called "the Group"), having Selvita S.A. as its parent company (hereinafter called "the Parent Company"), with its registered office in Kraków, Profesora Michała Bobrzyńskiego 14 Street, comprising the consolidated interim statement of financial position as at 30 June 2022 and the consolidated interim statement of comprehensive income, the consolidated interim statement of changes in equity, the consolidated interim statement of cash flows for the period from 1 January to 30 June 2022 and a summary of significant accounting policies and other explanatory notes.

Management of the Parent Company is responsible for the preparation and presentation of these condensed interim consolidated financial statements in accordance with the International Accounting Standard 34 Interim Financial Reporting as adopted by the European Union. Our responsibility is to express a conclusion on these condensed interim consolidated 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 interim consolidated 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 interim consolidated financial statements have not been prepared, in all material respect, in accordance with the International Accounting Standard 34 Interim Financial Reporting as adopted by the European Union.

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

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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.