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Report on Review of the Condensed Interim Consolidated Financial Statements

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For the Shareholders of Work Service S.A.

Introduction

We have reviewed the accompanying condensed interim consolidated financial statements of a Group (the Group), in which the parent entity is Work Service S.A. (the Parent) with its registered office in Wrocław, Gwiaździsta Street 66, which comprise the condensed consolidated statement of financial position as of June 30, 2018, condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity, condensed consolidated statement of cash flows for the period from January 1, 2018 to June 30, 2018 and selected explanatory notes.

The Management Board of the Parent is responsible for the preparation and presentation of these condensed interim consolidated financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting* published in the form of European Commission regulations.

Our responsibility is to express a conclusion on the accompanying condensed interim consolidated financial statements based on our review.

Scope of Review

We conducted our review in accordance with National Standard on Review Engagements 2410 consistent with International Standard on Review Engagements 2410 *Review of Interim Information Performed by the Independent Auditor of the Entity* adopted by the National Council of Statutory Auditors' resolution No. 2041/37a/2018 of March 5, 2018. A review of interim financial information 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 audit conducted in accordance with National Standards on Auditing consistent with International Standards on Auditing adopted by the National Council of Statutory Auditors' resolution No. 2041/37a/2018 of March 5, 2018, and consequently 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.

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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim consolidated financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim Financial Reporting* published in the form of European Commission regulations.

Emphasis of Matter

Without qualifying our opinion on these interim condensed consolidated financial statement as at 30 June 2018, we draw attention the fact that current (short-term) liabilities recognized in that statement exceeded current (short-term) assets by the amount of PLN 369 million. The Group's loan liabilities, due on 28 November 2018, amounted to PLN 212 million. The Group's liabilities towards bondholders, due on 3 of December 2018, amounted to PLN 44.9 million. The Group's liability due to the acquisition of shares in Prohuman 2004 Kft., due on 30 September 2018, amounted to PLN 78.5 million. The Management Board of the Parent Company, in Note 1.2. of the interim condensed consolidated report, presented information on the difficult financial situation of the Group and described activities undertaken in order to improve this situation. Security of financing and the ability of the Group to continue as a going concern hinges on the success of these activities.

Jan Letkiewicz

Statutory Auditor No. 9530

Key Audit Partner performing the review on behalf of

Grant Thornton Polska Spółka z ograniczoną odpowiedzialnością sp. k.,
Poznań, ul. Abpa Antoniego Baraniaka 88 E, Audit Firm No. 4055

Poznań, September 28, 2018.