

Report on the review of the half-yearly condensed consolidated financial statement

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For the Shareholders of Action S.A.

Introduction

We have reviewed the enclosed half-yearly condensed financial statements of Action Spółka Akcyjna (the “Company”) with its registered office in Zamienie, ul. Dawidowska 10, comprising the condensed consolidated statement of the financial position as of 30 June 2021, the condensed statement of comprehensive income, the condensed statement of changes in equity, and the condensed cash flow statement for the period from 1 January 2021 to 30 June 2021, and selected explanatory notes.

The Company’s Management Board is responsible for preparing and presenting this half-yearly condensed financial statement according to International Accounting Standard 34 *Interim Financial Reporting*, published in the form of regulations of the European Commission.

Our responsibility is to formulate a conclusion concerning the half-yearly condensed financial statement based on our review.

Scope of the review

We performed the review according to National Review Standard 2410 in the wording of International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Statutory Auditor of the Entity*, adopted by way of resolution no. 3436/52e/2019 of the National Chamber of Statutory Auditors of 8 April 2019, as amended. The review of interim financial information involves inquiring, primarily of the persons responsible for finance and accounting issues, and applying analytical procedures and other review procedures. The scope of the review is significantly smaller than that of an audit performed according to the National Auditing Standards in the wording of the International Auditing Standards, adopted by way of resolution no. 3430/52a/2019 of the National Chamber of Statutory Auditors of 21 March 2019 (as amended). As a result, the review is insufficient to obtain certainty that all material issues which would have been identified during an audit have been disclosed. Therefore, we do not express an audit opinion.

Conclusion

On the basis of the review, we have not made any findings which would indicate that the enclosed half-yearly condensed financial statement was not prepared, in all material aspects, in compliance with International Accounting Standard 34 *Interim Financial Reporting*, published in the form of regulations of the European Commission.

Marcin Diakonowicz

Statutory Auditor no. 10524

Key statutory auditor performing the review on behalf of

Grant Thornton Polska Spółka z ograniczoną odpowiedzialnością sp.
k., Poznań, ul. Abpa Antoniego Baraniaka 88 E, auditing firm no. 4055

Warsaw, 30 September 2021.



Signed by:

Marcin Bartłomiej
Diakonowicz

Date: 30/09/2021 14:50