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Independent Auditor's Report on Review of Interim Condensed Consolidated Financial Statements

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

Introduction

We have reviewed the accompanying interim condensed consolidated financial statements of Atende S.A. Group (the "Group"), whose parent entity is Atende S.A. (the "Parent Entity"), which comprise:

- the consolidated statement of financial position as at 30 June 2020,
- the consolidated statement of comprehensive income for the three-month and six-month periods ended 30 June 2020;

and, for the six-month period ended 30 June 2020:

- the statement of changes in consolidated equity;
- the consolidated statement of cash flows;

and

- notes comprising a summary of significant accounting policies and other explanatory information

(the "interim condensed consolidated financial statements").

The Management Board of the Parent Entity is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with IAS 34 *Interim Financial Reporting*, as adopted by the European Union. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.



Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* as adopted by the resolution of the National Council of Certified Auditors as the National Standard on Review 2410. A review of the interim 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 or International Standards on Auditing 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements are not prepared, in all

material respects, in accordance with IAS 34 *Interim Financial Reporting*, as adopted by the European Union.

On behalf of audit firm

KPMG Audyt Spółka z ograniczoną odpowiedzialnością sp.k.

Registration No. 3546

Signed on the Polish original

Małgorzata Kochanowska

Key Certified Auditor

Registration No. 11777

Limited Partner, Proxy

Warsaw, 15 September 2020