

# Report on Review of the Condensed Half-year Consolidated Financial Statements

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For the Shareholders of Work Service S.A.

## *Introduction*

We have reviewed the accompanying condensed half-year 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, 66 Gwiaździsta Street, which comprise the consolidated report from the financial standing as of June 30, 2021, consolidated statement of comprehensive income, consolidated statement of changes in equity, consolidated statement of cash flows for the period from January 1, 2021 to June 30, 2021 and selected explanatory notes.

The Management Board of the Parent is responsible for the preparation and presentation of these condensed half-year 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 these condensed half-year 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. 3436/52e/2019 of April 8, 2019, as amended. 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. 3430/52a/2019 of March 21, 2019 (as amended), 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.

### *Basis for Qualified Conclusion*

In point II.4 of Note 1.2. to the condensed half-year consolidated financial statements, the Management Board informed about the effective loss of control over Prohuman 2004 Kft with its seat in Hungary and its capital group (Prohuman, Prohuman Group, respectively), recognition of the effects of the loss of control in the consolidated financial statements for the year ended December 31, 2020 using the latest available financial data of the Prohuman Group for the period from January 1, 2020 to September 30, 2020 and the adoption of the equity method to account for the shares of the Prohuman Group in subsequent periods. In this note, the Management Board informed that the financial result of the Prohuman Group appropriately for the fourth quarter of 2020 and for the first half of 2021 were not included in the Group's consolidated financial results due to the failure to receive financial data from the Prohuman Group.

The data of the Prohuman Group as at September 30, 2020 has not been audited by a certified auditor. We have not been able to obtain appropriate sufficient evidence to confirm that the measurement of the assets and liabilities of the Prohuman Group as at September 30, 2020 is correct. In addition, due to the lack of data, we are not able to estimate the possible impact on the consolidated financial statements of the recognition of the Prohuman Group's result appropriately for the fourth quarter of 2020 and for the first half of 2021. The value of the Prohuman Group recognized in the assets of the Group amounts to PLN 221 million.

### *Qualified Conclusion*

Except for the adjustments to the condensed half-year consolidated financial statements that we might have become aware of had it not been for the situation described above, based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed half-year 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.

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 30, 2021.

THIS IS TRANSLATION ONLY. The Polish language version of the report is the only valid and legally binding version. This translation into English is provided to facilitate understanding of the report.