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INDEPENDENT AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM CONDENSED FINANCIAL STATEMENTS

TO THE SHAREHOLDERS AND THE SUPERVISORY BOARD OF FAMUR S.A.

Introduction

We have reviewed the accompanying interim condensed separate financial statements of FAMUR S.A. (the "Company"), with its registered office at ul. Armii Krajowej 51, Katowice, Poland, comprising the interim condensed statement of financial position as at June 30th 2021, the interim condensed consolidated statement of profit or loss and the interim condensed statement of comprehensive income for the period January 1st–June 30th 2021, the interim condensed statement of changes in equity for the period January 1st–June 30th 2021, the interim condensed statement of cash flows for the period January 1st–June 30th 2021, as well as accounting policies and notes (the "interim condensed financial statements").

Management of the Company is responsible for the preparation and presentation of the interim condensed financial statements in accordance with International Accounting Standard 34 Interim Financial Reporting as promulgated in European Commission regulations.

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

Scope of review

We conducted our review in accordance with National Review Standard 2410 compliant with International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, adopted by resolution of the National Council of Statutory Auditors.

A review of financial statements consists of making inquiries, primarily of persons responsible for the entity's 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 compliant with International Standards on Auditing. Consequently, a review 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 on the interim condensed financial statements.

Conclusion

Based on the review, nothing has come to our attention that would cause us to believe that the accompanying interim condensed financial statements have not been prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34 Interim Financial Reporting, as promulgated in European Commission regulations.

BDO spółka z ograniczoną odpowiedzialnością sp.k. of Warsaw entered in the list of audit firms under Reg. No. **3355**

on behalf of which the auditor reviewed the financial statements

Marcin Krupa Auditor Reg. No. 11142

André Helin, PhD President of the General Partner's Management Board Auditor Reg. No. 90004

Katowice, August 30th 2021