



OPONEO.PL S.A.  
ul. Podleśna 17, 85-145 Bydgoszcz  
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Bydgoszcz, 27 March 2019

#### ASSESSMENT BY THE SUPERVISORY BOARD OF OPONEO.PL S.A.

**concerning Company's separate financial statements for the year 2018, consolidated financial statements of the OPONEO.PL Capital Group for 2018 and the Report of the Management Board on the Company's Operations in 2018 prepared together with the Report of the Management Board on OPONEO.PL Capital Group's Operations in 2018, in terms of their compliance with books and documents as well as with the actual state**

The Supervisory Board of OPONEO.PL S.A. with its registered office in Bydgoszcz (hereinafter referred to as: "**Company**"), acting on the basis of Art. 382 §3 of the Act of 15 September 2000, the Code of Commercial Companies, in accordance with §70 sec. 1 point 14 and §71 sec. 1 point 12 of the Decree of the Minister of Finance dated 29 March 2018 on current and periodic information provided by issuers of securities and conditions for recognising as equivalent the information required by the law of a non-member state, conducted the analysis of and assessed:

- 1) Company's separate financial statements for the year 2018 (hereinafter referred to as "**Separate Statements**");
- 2) consolidated financial statements of the Oponeo.pl Capital Group for the year 2018 (hereinafter referred to as "**Consolidated Statements**"); and
- 3) the Management Board's report on the Company's operations in 2018 prepared together with the Management Board's report on operations of the Oponeo.pl Capital Group in 2018 (hereinafter referred to as "**Report on Operations**");

in terms of their compliance with the Company's books and documents as well as with the actual state.

Assessment of the Separate Statements, Consolidated Statements and Report on Operations was conducted by the Supervisory Board on the basis of:

- content of the aforementioned documents submitted to the Supervisory Board and discussed with the Company's Management Board;
- information contained in audit reports of the Separate Statements and Consolidated Statements, prepared by HLB M2 Audit Pie spółka z ograniczoną odpowiedzialnością (hereinafter referred to as "**Audit Firm**");
- information contained in the additional statement submitted to the Supervisory Board and prepared by the Audit Firm on the basis of Art. 11 of the Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC;
- information obtained by the Supervisory Board directly from members of the team conducting audit of the Separate Statements and Consolidated Statements, including the key expert auditor;



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- assessment of the Separate Statements and Consolidated Statements carried out by the Company's Audit Committee as well as assessment of audit procedure of the aforementioned statements carried out by the Audit Firm;
- information obtained by the Supervisory Board in the course of supervisory activities taken in selected financial and operational areas.

The Separate Statements, Consolidated Statements and Report on Operations were prepared by the Company's Management Board within the deadlines determined on the basis of applicable provisions of law, and the expert auditor's opinions contained in reports of audit of the aforementioned financial statements were issued without any reservations. The scope of information contained in the aforementioned statements complies with the requirements of applicable provisions of law, and the Separate Statements and Consolidated Statements were prepared in accordance with the International Financial Reporting Standards and accepted accounting principles.

The information contained in the assessment of the Company's Supervisory Board, Separate Statements, Consolidated Statements and Report on Operations includes reliable and clear details necessary or relevant for the assessment of property and financial situation of the Oponeo.pl Company and Capital Group. The Report on Operations is compliant with the information contained in the Separate and Consolidated Statements and it covers all important events concerning the Company's and Oponeo.pl Capital Group's operations carried out in 2018.

As a result of aforementioned operations undertaken by the Supervisory Boards, the Supervisory Board evaluates positively the separate financial statements of the Company for 2018, consolidated financial statements of the Oponeo.pl Capital Group for 2018 and the statements of the Management Board on the Company's operations in 2018 prepared together with the statements of the Management Board on the Oponeo.pl Capital Group's operations in 2018, stating that they are compliant with books and documents as well as with the actual state.

**Chairman of the Supervisory Board - Monika Siarkowska**

**Member of the Supervisory Board - Lucjan Ciaciuch**

**Member of the Supervisory Board - Michał Kobus**

**Member of the Supervisory Board - Wojciech Małachowski**

**Member of the Supervisory Board - Paweł Sznajder**



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*This assessment was accepted by the Supervisory Board on the basis of the resolution of the Company's Supervisory Board no. 3/NET/2019 dated 27 March 2019.*