

## **Independent Auditor's Report on the audit of the interim condensed financial statements**

### **For the General Meeting of Shareholders and the Supervisory Board of the Company CCC S.A. [a joint-stock company]**

#### *Introduction*

We have audited the enclosed interim condensed separate financial statements of the CCC Company Spółka Akcyjna (hereinafter referred to as the “Company”) with its registered office in Polkowice, ul. Strefowa 6, made on 30<sup>th</sup> June 2017, including: interim condensed statement of financial position as at 30 June 2017; interim condensed statement of profit and loss and other comprehensive income and interim condensed statement of cash flows, interim condensed statement on changes in equity for the period of 6 months finished on 30<sup>th</sup> June 2017 as well as selected explanatory information (“interim condensed separate financial statements”).

The Management Board of the Company is responsible for the preparation of the interim condensed financial statements in accordance with the International Financial Reporting Standards concerning interim reporting (IFRS 34), approved by the European Union. Our responsibility was to make a conclusion referring to the enclosed interim condensed financial statements based on the audit executed by us.

#### *Scope of the review*

We performed the audit according to applicable provisions of the regulations of International Standard of Review Engagement 2410, *review of interim financial data executed by the individual auditor of the entity* (“a standard”). The review is significantly narrower than the audit conducted in accordance with the International Standards on Auditing and as a result, the review does not enable us to be certain that we have identified all significant issues that could be identified in case of making the audit. Due to this fact, we do not express an opinion on the enclosed interim condensed financial statements.

*A conclusion*

Based on the review conducted by us, we state that nothing has come to our attention, which would have led us to believe that the enclosed interim condensed financial statements were not prepared, in all material respects, in accordance with IAS 34.

*Other issues*

The financial statements for the previous financial year ended 31 December 2016 were audited by a key chartered auditor acting on behalf of another entitled entity, who issued an unqualified opinion on this financial statement on 28 April 2017.

On behalf of:  
Ernst & Young Audyt Polska  
spółka z ograniczoną odpowiedzialnością sp. k.  
Rondo ONZ 1, 00-124 Warszawa

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Jerzy Buzek  
Key Chartered Auditor  
ID number 10870

Warsaw, 31 August 2017