Independent Auditor's Report
on review of interim condensed consolidated financial statements

To the General Shareholders Meeting and Supervisory Board of LC Corp S.A.

Introduction

We have reviewed the accompanying interim condensed consolidated financial statement of Capital Group of LC Corp ('the Group'), with parent's company LC Corp S.A. ('the Company') registered office located in Wrocław at Powstańców Śląskich 2-4 as of 30 June 2017 and the related the interim condensed consolidated statement of financial position as at 30 June 2017, the interim condensed consolidated statement of comprehensive income, the interim condensed consolidated statement of changes in equity, the interim condensed consolidated statement of cash flow for the 6 month period ended 30 June 2017 and other explanatory notes ('the interim condensed consolidated financial statements').
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Management is responsible for the preparation and presentation of accompanying interim condensed consolidated financial statements in accordance with International Financial Reporting Standard IAS 34 *Interim Financial Reporting* as adopted by the European Union ('IAS 34'). Our responsibility is to express a conclusion on accompanying interim condensed consolidated financial statements based on our review.

Scope of review

We conducted our review in accordance with National Financial Revision Standard 2410 based on International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* prepared by International Auditing and Assurance Standards Board ('standard'). 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 an audit conducted in accordance with National 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 on accompanying interim condensed consolidated financial statements.

Conclusion

Based on our review nothing has come to our attention that causes us to believe that accompanying interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with IAS 34.

on behalf of
Ernst & Young Audyt Polska spółka
z ograniczoną odpowiedzialnością sp. k.
Rondo ONZ 1, 00-124 Warsaw
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Key Certified Auditor

Łukasz Wojciechowski
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No. 12273

Wrocław, 11 September 2017