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## **Independent Auditors' Report on Review of Condensed Consolidated Interim Financial Statements**

To the Shareholders,  
Agricover Credit IFN S.A.

### *Introduction*

We have reviewed the accompanying condensed consolidated statement of financial position of Agricover Credit IFN S.A. as at 30 June 2022, the condensed consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the six-month period then ended, and notes to the condensed consolidated interim financial statements ("the condensed consolidated interim financial statements"). Management is responsible for the preparation and presentation of these the condensed consolidated interim financial statements in accordance with IAS 34, 'Interim Financial Reporting', as adopted by the European Union. Our responsibility is to express a conclusion on these the condensed consolidated interim financial statements based on our review.

The condensed consolidated interim financial statements have been signed with a qualified electronic signature by Mr. Stefan Doru Bucataru, permanent representant of Veldtster INC, in his capacity of Administrator, on Year: 2022, Month: August, Day: 17 Hour: 21, Min: 33, Sec: 50 and by Ms. Mihaela-Denisa Manoliu, in her capacity of Leader, Chief Financial Officer of Company Agricover Credit IFN S.A., on Year: 2022, Month: August, Day: 17 Hour: 18, Min: 16, Sec: 45.

### *Scope of Review*

We conducted our review in accordance with the International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the condensed consolidated interim financial statements 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 International 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.

*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying the condensed consolidated interim financial statements as at and for the six-month period ended 30 June 2022 are not prepared, in all material respects, in accordance with IAS 34, 'Interim Financial Reporting', as adopted by the European Union.

**For and on behalf of KPMG Audit S.R.L.:**

**SERBAN VALENTIN**

*V Serban*

registered in the electronic public register of financial auditors and audit firms under no AF5154

**KPMG Audit SRL**

*KPMG Audit SRL*

registered in the electronic public register of financial auditors and audit firms under no FA9

Bucharest, 18 August 2022

Autoritatea pentru Supravegherea Publică a  
Activității de Audit Statutar (ASPAAS)  
Auditor financiar: ȘERBAN VALENTIN  
Registru Public Electronic: AF5154

Autoritatea Pentru Supravegherea Publică a  
Activității de Audit Statutar (ASPAAS)  
Auditor financiar: KPMG AUDIT S.R.L.  
Registru Public Electronic: FA9