



KPMG Audit SRL
Bucharest - Ploiești Road no. 89A
Sector 1, Bucharest
013685, P.O.Box 18 - 191
Tel: +40 372 377 800
Fax: +40 372 377 700
www.kpmg.ro

Independent Auditors' Report on Review of Condensed Interim Financial Statements

To the Shareholders,
Agricover Distribution S.A.

Introduction

We have reviewed the accompanying condensed statement of financial position of Agricover Distribution S.A. ("the Company") as at 30 June 2022, the condensed 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 interim financial statements ("the condensed interim financial statements"). Management is responsible for the preparation and presentation of these condensed 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 condensed interim financial statements based on our review.

The condensed interim financial statements have been digitally signed with a qualified electronic signature on 19 August 2022 by GP SERVICESS & COMMERCE SRL by permanent representative Pinca Gheorghe Eugen, in its capacity of President of the Board of Directors of the Company at hour: 11, min: 14, sec: 41.

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 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 condensed 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.:



AURA STEFANA GIURCANEANU

registered in the electronic public register of financial auditors and audit firms under no AF1517

Bucharest, 19 August 2022

Autoritatea pentru Supravegherea Publică a
Activității de Audit Statutar (ASPAAS)
Auditor financiar: GIURCANEANU AURA STEFANA
Registrul Public Electronic: AF1517



KPMG Audit SRL

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

Autoritatea pentru Supravegherea Publică a
Activității de Audit Statutar (ASPAAS)
Firma de audit: KPMG AUDIT S.R.L.
Registrul Public Electronic: FA9