



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 Consolidated Interim Financial Statements

To the Shareholders,
Agricover Holding S.A.

Introduction

We have reviewed the accompanying condensed consolidated statement of financial position of Agricover Holding 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 on 28 August 2022 by Stefan Doru Bucataru, Administrator, at hour: 17, min: 12, sec: 11 and Liviu Dobre, General Manager, at hour: 17, min: 07, sec: 35.

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 is 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



KPMG Audit SRL

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

Bucharest, 29 August 2022

