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## INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### TO THE SHAREHOLDERS AND SUPERVISORY BOARD OF MEDICALGORITHMICS S.A.

#### Introduction

We have reviewed the accompanying interim condensed consolidated financial statements of the Medicalgorithmics S.A. Group ("the Group"), where the parent company is Medicalgorithmics S.A. with its registered office in Warsaw at Aleje Jerozolimskie 81 ("the Company", "the Parent Company"), comprising the condensed consolidated statement of financial position prepared as at 30 June 2020, the condensed consolidated statement of comprehensive income for the period from 1 January 2020 to 30 June 2020, the condensed consolidated statement of changes in equity for the period from 1 January 2020 to 30 June 2020 and the condensed consolidated statement of cash flows for the period from 1 January 2020 to 30 June 2020, as well as notes and explanatory information ("interim condensed consolidated financial statements").

The Parent Company's Management is responsible for the preparation and presentation of the interim condensed consolidated financial statements in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting*, announced in the form of European Commission regulations.

Our responsibility is to form a conclusion on the interim condensed consolidated financial statements based on our review.

#### Scope of Review

We performed the review in accordance with National Standard on Review Engagements 2410 in the wording of International Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, adopted in a resolution passed by the National Council of Certified Auditors.

A review of financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with National Standards on Auditing in the wording of International Standards on Auditing. In consequence, a review is not sufficient to obtain assurance that all significant matters that might be identified in an audit, have been identified. Accordingly, we do not express an audit opinion on the accompanying interim condensed consolidated financial statements.

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## **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements have not been prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting*, announced in the form of European Commission regulations.

## **Explanatory Paragraph**

We draw your attention to Note 4.1 to the interim condensed consolidated financial statements, in which the Parent Company's Management disclosed its assessment of the current and potential effect of the SARS-Cov-2 pandemic on the operations of the Medicalgorithmics Group. Our conclusion has not been modified in this respect.

**BDO spółka z ograniczoną odpowiedzialnością sp.k. with its registered office in Warsaw  
entered on the list of audit firms in number 3355**

**on behalf of which the review  
of financial statements was performed by**

**Krzysztof Maksymik**  
Certified Auditor No. 11380

**Dr. André Helin**  
President of the General Partner's  
Management Board  
Certified Auditor No. 90004

Warsaw, 1 September 2020