

INDEPEPNDENT AUDITOR'S REVIEW REPORT

on the interim financial information at
June 30th, 2022

prepared by
CHIMCOMPLEX S.A.

Autoritatea pentru Supravegherea Publică a
Activității de Audit Statutar (ASPAAS)
Firma de Audit: G5 CONSULTING S.R.L.
Registru Public Electronic FA223

G5 Consulting
Limited liability company
24/2 Alecu Russo St., Dej CJ 405200
J12/943/2002 ; 14650690
Equity: 500 RON
+40 264 214 434
+40 744 583 031
office@proceduriaudit.ro

INDEPEPENDET AUDITOR'S REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To,
the Shareholders of CHIMCOMPLEX S.A.

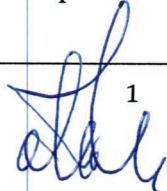
Introduction

We have reviewed the accompanying interim financial information of CHIMCOMPLEX S.A. („Company”) as of June 30, 2022, prepared under the coordination of the management of CHIMCOMPLEX S.A., with its headquarters in Onești, 3 Industriilor St., Bacău county, unique code of registration 960322, composed of the financial position, the related statements of profit and loss and other comprehensive income, changes in equity and cash flows for the six-month period, and other explanatory notes. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with Order no. 1802 from December 29, 2014 for the approval of the Accounting Regulations on annual individual and consolidated financial statements and with Order no. 1.669 from July 11, 2022 for the approval of the accounting reporting system on June 30, 2022 for economic operators. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity.” 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 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.

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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view of the financial position of the entity as at June 30, 2022, and of its financial performance and its cash flows for the six-month period then ended in accordance with Order no. 1802/2014 for the approval of the Accounting Regulations on annual individual and consolidated financial statements and with Order no. 1.669 from July 11, 2022 for the approval of the accounting reporting system on June 30, 2021 for economic operators.

Cluj-Napoca, August 11, 2022

Audit engagement partner having completed this independent auditor's review report is

Gheorghe Alexandru MAN, financial auditor

Registered at the Authority for Public Supervision of Statutory Audit under no. AF1242

For and on behalf of G5 CONSULTING S.R.L.

Registered at the Authority for Public Supervision of Statutory Audit under no. FA223

Auditor's address:

G5 Consulting S.R.L.
24/2 Alecu Russo St.
Dej CJ 405200, Romania
Reg. Com.: J12/943/2002, TIN: RO14650690
Tel/Fax: +40 264 214 434
Mobile: +40 744 583 031
Mail: office.g500@yahoo.com

Autoritatea pentru Supravegherea Publică a
Activității de Audit Statutar (ASPAAS)
Auditor Financiar: MAN
GHEORGHE-ALEXANDRU
Registru Public Electronic AF1242

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