

# Report on review of condensed interim consolidated financial statements

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To Shareholders of LiveChat Software S.A.

## *Introduction*

We have reviewed the accompanying condensed interim consolidated financial statements of the Group of Companies in which the parent is LiveChat Software S.A. (Parent Company) with its registered office in Wrocław at ul. Zwycięska 47, comprising the condensed interim consolidated statement of financial position as at 30 September 2022, the condensed interim consolidated statement of comprehensive income, the condensed interim consolidated statement of changes in equity, the condensed interim consolidated statement of cash flows for the period from 1 April 2022 to 30 September 2022, and selected notes.

In accordance with International Accounting Standard 34 *Interim Financial Reporting* announced in the form of European Commission Regulations, responsibility for preparation and presentation of the condensed interim consolidated financial statement rests with the Management Board of the Parent Company.

We are responsible for preparing a conclusion about the condensed interim consolidated financial statement on the basis of our review.

## *Scope of review*

We have conducted our review in accordance with National Review Standard 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 by way of Resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019. A review of interim financial information consists in asking questions, mostly of persons responsible for financial and bookkeeping matters, and conducting analytical procedures and other review procedures. The scope of a review is materially narrower than that of an audit conducted in accordance with the National Auditing Standards in the wording of the International Auditing Standards adopted by way of Resolution No. 3430/52a/2019 of the National Council of Statutory Auditors of 21 March 2019 (as amended) and, consequently, we cannot be sure that any material issues that an audit would identify have been revealed by the review. Therefore, we are not expressing an audit opinion.

### Conclusion

On the basis of our review, we conclude that nothing has come to our attention which would make us think that the accompanying condensed interim consolidated financial statements were not prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim Financial Reporting* announced in the form of European Commission Regulations.

Elżbieta Grześkowiak

Statutory Auditor No. 5014  
Key Statutory Auditor conducting the review on behalf of  
Grant Thornton Polska Spółka z ograniczoną odpowiedzialnością sp. k.,  
Poznań, ul. Abpa Antoniego Baraniaka 88 E, auditing firm No. 4055



Signed by:

Elżbieta Małgorzata  
Grześkowiak

Date:  
2022-11-30 19:32

Poznań, 30 November 2022