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Report from the audit of the consolidated interim financial statements

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For Shareholders of LiveChat S.A.

Introduction

We have reviewed the attached consolidated interim financial statements of the Capital Group, in which LiveChat Software S.A. (the Parent Company) is the parent company, with its registered office in Wrocław at 47, Zwycięska St., which consists of the consolidated interim statement on financial situation prepared as at September 30, 2019, the consolidated interim statement on income, the consolidated interim statement on changes in equity, the consolidated interim statement on cash flows for the period from April 1, 2019 to September 30, 2019, and selected explanatory notes.

In accordance with the International Accounting Standard 34 *Interim financial reporting* published in the form of European Commission's regulations, the Management Board of the Parent Company is responsible for the preparation and presentation of this consolidated interim financial statements.

We are responsible for drawing a conclusion about these consolidated interim financial statements based on our review.

Scope of the review

We conducted the review in accordance with the National Review Standard 2410 in the wording of the International Review Standard 2410 *Review of interim financial information by the independent auditor of the entity* adopted by resolution of the National Council of Statutory Auditors of April 8, 2019, No. 3436/52e/2019. Review of interim financial information consists of directing inquiries, primarily to persons responsible for financial and accounting issues, as well as conducting analytical and other review procedures. The review has a significantly narrower scope than the study carried out in accordance with the National Standards on Auditing in the wording of International Standards on Auditing adopted by resolution of the National Council of Statutory Auditors of March 21, 2019, No. 3430/52a/2019 and, as a consequence, it does not give us certainty that all significant matters that would be identified during the audit, have been disclosed. Therefore, we do not express an audit opinion.

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Request

Based on our review, we conclude that nothing has come to our attention that would lead us to believe that the attached interim consolidated financial statements have not been prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim financial reporting* announced in the form of European Commission's regulations.

Elżbieta Grześkowiak

Auditor No. 5014

Key auditor conducting the review on behalf of

Grant Thornton Polska Spółka z ograniczoną odpowiedzialnością sp. k.,
Poznań, ul. Abpa Antoniego Baraniaka 88 E, audit company No. 4055



Signed by:

Elżbieta Małgorzata
Grześkowiak

Date: 2019-11-27
18:51

Poznań, November 27, 2019.