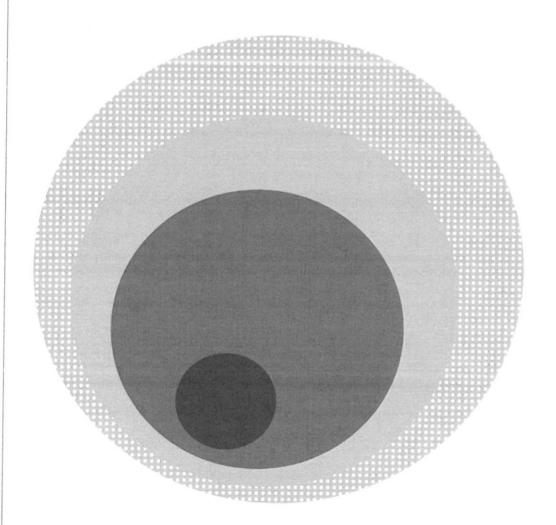


CAPITAL GROUP SILVAIR, INC

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD FROM 01/01/2018 TO 30/06/2018 (UNAUTHORISED TRANSLATION FROM THE POLISH LANGUAGE)

01/10/2018



Helping you prosper



INDEPENDENT AUDITOR'S REPORT ON REVIEW

To the Shareholders and Board of Directors of the Parent Comapny

Introduction

We have reviewed enclosed interim condensed consolidated financial statements of Capital Group Silvair, Inc. (hereinafter referred as a Group) with the registered office in San Francisco, where the Parent Company is Silvair, Inc (hereinafter referred as the Parent Comapany) which consist of interim consolidated statement of financial position prepared as at 30/06/2018, interim consolidated profit and loss account with interim consolidated statement of comprehensive income for the period from 01/01/2018 to 30/06/2018, interim consolidated statement of changes in equity, interim consolidated statement of cash flow along with additional and explanatory information.

The responsibility of the Board of Directors of the Parent Company

The Board of Directors of the Parent Company is responsible for the preparation of the interim consolidated financial statements and for its reliable presentation in accordance with International Accounting Standard, International Financial Reporting Standards and related interpretations announced in the form of regulations of the European Commission.

The responsibility of the Auditor

We are responsible to express the conclusion on interim condensed consolidated financial statements based on our review.

Scope of the review

We have performed the review in accordance with National Auditing Standards 2410 as applicable with International Standard on Review Engagements 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" adopted by resolution number 2041/37a/2018 by Polish Council of Statutory Auditors in Poland of 5 March 2018.







A review of financial information consist 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 National Auditing Standards as applicable with International Standard Services Review adopted by resolution number 2041/37a/2018 by Polish Council of Statutory Auditors in Poland of 5 March 2018. Consequently the review does not enable us to obtain assurance that all significant matters which would become identified in the course of audit, they became disclosed. Therefore we do not express a review opinion on these interim condensed consolidated financial statements.

Conclusion

On the basis of performed review we did not identify anything, which would lead us to believe that the attached interim consolidated financial statement do not provide a reliable and clear picture of the financial situation of the Group as at 30/06/2018, and its financial result for the period from 01/01/2018 to 30/06/2018 in accordance with International Accounting Standard, International Financial Reporting Standards and related interpretations announced in the form of regulations of the European Commission and accepted accounting policy.

UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością Sp. k.

Roman Seredyński, PhD

Key Certified Auditor (PL)

Licence No. 10395

on behalf of UHY ECA Audyt

Spółka z ograniczoną odpowiedzialnością Sp. k.

No. 3115

Kraków, 01/10/2018

Certified Auditor number 3775

UHU ECA

W. Moniuszki 50, 31-523 Krakówi