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## **DECLARATION under art. 100n para. 4 pt. 3 of the Public Offering of Securities Act**

**To the shareholders  
Chimimport AD  
2 Stefan Karadzha Str.  
1000 Sofia, Bulgaria**

### ***The undersigned:***

1. Mariy Georgiev Apostolov, in the capacity of Managing Partner of Grant Thornton OOD **Audit Firm**, UIC 831716285, with registered and correspondence address at 26 Cherni Vrah Blvd., 1421 Sofia, Bulgaria and
2. Zornitza Vassileva Djambazka, in the capacity of registered auditor (ID No. 726 of the ICPA register under art. 20 of the Independent Financial Audit Act), responsible for the audit engagement on behalf of Grant Thornton OOD **Audit Firm** (ID No. 032 of the ICPA register under art. 20 of the Independent Financial Audit Act), **hereby declare that**

**Grant Thornton OOD Audit Firm was contracted to carry out the statutory audit of the financial statements of Chimimport AD for 2018, prepared in accordance with International Financial Reporting Standards (IFRS), as adopted by the EU, generally accepted title of the accounting frame, as defined in subparagraph 8 of the AP of the Accounting Act under “International Accounting Standards”. As result of our audit, we have issued an audit report, dated 1 April 2019.**

***We hereby CERTIFY, THAT as reported in the audit report to the annual financial statements of Chimimport AD for 2018, issued on 1 April 2019:***

1. **Article 100m, paragraph 4, subparagraph (3), item "a" Audit opinion:** In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at **31 December 2018** and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), as adopted by the EU (*page 1 of the audit report*);
2. **Article 100m, paragraph 4, subparagraph (3), item "b" Information, regarding the transactions of Chimimport AD with related parties.** Related party transactions are disclosed in note **32 Transactions with related parties and 33 Related party receivables and payables as at year-end** to the financial statements. Based on the performed audit procedures on related party transactions as part of our audit of financial statements, no facts, circumstances or other information have come to our

attention that caused us to conclude that the related party transactions are not disclosed in the accompanying financial statements for the year ended on 31 December 2018, in all material respects, in accordance with the requirements of IAS 24 „Related Party Disclosures “. The results of our audit procedures on related party transactions were taken into consideration for the purposes of issuing an auditor’s opinion on the financial statements as a whole, not for issuing a separate opinion only on related party transactions (*page 5 of the audit report*).

- 3. Article 100m, paragraph 4, subparagraph (3), item "c" Information, regarding significant transactions.** Our responsibilities for audit of the financial statements, described in the audit report in section „Responsibilities of the Auditor for the Audit of Financial Statements “, include assessment whether the financial statements present fairly the significant transactions and events. Based on the performed audit procedures on the significant transactions, which are fundamental to the financial statements for the year ended on 31 December 2018, no facts, circumstances or other information have come to our attention that caused us to conclude that there are instances of unfair presentation and disclosure in accordance with the requirements of IFRS, as adopted by the European Union. The results of our audit procedures on the significant transactions and events of the Company, which are material to the financial statements, were taken into consideration for the purposes of issuing an auditor’s opinion on the financial statements as a whole, not for issuing a separate opinion only on the significant transactions (*page 5 of the audit report*).

***Verifications made by this statement should be considered only in the context of the audit report, concluding the conducted independent financial audit of the annual financial statements of Chimimport AD for the reporting period, ending on 31 December 2018, issued on 1 April 2019. This declaration is intended solely for the above stated addressee and has been prepared solely to meet the requirements of Article 100m, paragraph 4, subparagraph 3 of the Public Offering of Securities Act (POSA) and should not be considered as a substitute of the conclusions included in the audit report, issued on 1 April 2019 in respect of matters covered by Article 100m subparagraph 3 of POSA.***

**Mariy Apostolov**  
Managing Partner

**Zornitza Djambazka**  
Registered auditor responsible for the  
audit

**Grant Thornton OOD**  
Audit Firm



1 April 2019  
Sofia