

Independent assurance report pertaining to the non-financial part of the Annual Integrated Report 2014 of Pelion Healthcare Group

To the Management Board of PELIONS.A.

We have reviewed the non-financial part of the Annual Integrated Report 2014 of Pelion Healthcare Group ("CR Report" or "Report") developed by Pelion S.A. with the registered address in Łódź, at ul. Zbąszyńska 3 ("Company"), with respect to material aspects identified by the Company and indicators reported on the basis of G3.1 Sustainable Development Reporting Guidelines for "C" level issued by Global Reporting Initiative (GRI). The assurance works covered the period from 1 January 2014 to 31 December 2014 with relation to quantity and quality of available evidence.

The Management Board of the Company is responsible for reliable, correct and fair information and for correct preparation of the documentation. Our task was to issue an independent assurance report based on the CR Report.

Our procedures did not include assessment of the fairness, correctness and completeness of documents provided by the Company, nor did they constitute an audit of the internal control system implemented therein. Therefore, we do not express an opinion regarding correctness of the system. Our procedures did not constitute an audit of financial statements as defined in the Accounting Act. Therefore, we do not express an opinion concerning the auditor's Report nor do we make statements regarding the financial statements of the Company as determined in regulations applicable to certified auditors.

Planning and performing our works had the nature of a limited assurance engagement performed in line with ISAE 3000 (Assurance Engagements Other than Audits or Reviews of Historical Financial Information), which requires us to plan and perform the engagement in a manner which allows for limited assurance that the CR Report does not include significant misstatements. The scope and methodology of a review of the CR Report significantly differ from those applied during an audit, which is aimed at expressing reasonable assurance. The purpose of the review is not to issue an opinion on correct, true and fair nature of the CR Report, and therefore no such opinion has been issued. The procedures followed during the review of the CR Report comprised:

- Identifying issues and results significant for the content of the Report from the viewpoint of the corporate responsibility strategy followed by the Company and stakeholders' expectations.
- Comparing data included in the CR Report to those presented in the Financial Statements of Company for 2014.
- Interviewing individuals in charge of the implementation of the corporate responsibility strategy in the Company and of the preparation of the Report.
- Verifying the information included in the Report for compliance with the internal documentation of the Company.
- Assessing the level of compliance with Sustainable Development Reporting Guidelines and GRI Reporting Framework.

Based on the review we obtained limited assurance that the information concerning identified material aspects and indicators reported by the Company included in the Report developed by the Pelion S.A. is free from material misstatements and it is compliant with G3.1 Sustainable Development Reporting Guidelines for 'C' level issued by Global Reporting Initiative.



Deloitte Advisory Sp. z o.o.

Warsaw, 11th May 2015