OPINION
by Unipro PJSC Board of Directors Audit Committee
on the review of accounting statements and auditor's opinion as of 2020 year end.

The Audit Committee elected by Unipro PJSC Board of Directors Resolution dated 16 June 2020 (Minutes No. 289 dated 18 June 2020) has reviewed Unipro PJSC accounting statements and auditor's opinion as of 2020-year end at the meeting held on 22 April 2021.

Following the review, the Board of Directors Audit Committee has recognized Unipro PJSC accounting statements as of 2020-year end to be valid, and the auditor's opinion dated 04 March 2021 prepared by PricewaterhouseCoopers Audit PJSC (approved as Unipro PJSC auditor at the Annual General Shareholders' Meeting held on 10 June 2020 (Minutes No. 24 dated 15 June 2020) to be **compliant with the applicable laws, accounting standards and auditing standards.**