



KPMG Oy Ab
Töölönlahdenkatu 3 A
PO Box 1037
00101 Helsinki
FINLAND

Telephone +358 20 760 3000
www.kpmg.fi

Report on Review of Interim Financial Information of Kreate Group Plc for the period 1 January 2020 to 30 September 2020

to the Board of Directors of Kreate Group Plc

Introduction

We have reviewed the consolidated balance sheet of Kreate Group Plc (2601364-3) as of 30 September 2020 and the related consolidated statements of comprehensive income, changes in equity and cash flows for the nine-month period then ended, and a summary of accounting policies and other explanatory notes ("Interim financial information"). The interim financial information is prepared only for inclusion in the prospectus prepared in accordance with Regulation (EU) 2017/1129 of the European Parliament and of the Council and Commission Delegated Regulation (EU) 2019/980 in connection with the initial public offering of Kreate Group Plc and the listing of its shares on Nasdaq Helsinki stock exchange.

The board of directors and managing director are responsible for the preparation and presentation of this interim financial information in accordance with IAS 34 "Interim Financial Reporting" as adopted by the EU. Our responsibility is to express a conclusion on this interim financial information based on our review.

This report is issued only for inclusion in the abovementioned prospectus.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists 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 International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with IAS 34 "Interim Financial Reporting" as adopted by the EU.

Helsinki, 5 February 2021

KPMG OY AB

Turo Koila

Authorised Public Accountant, KHT