



This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Report on review of condensed consolidated interim financial statements

To the shareholders of Riba Mundo Tecnología, S.A.

Introduction

We have reviewed the accompanying condensed consolidated interim financial statements of Riba Mundo Tecnología, S.A. (the Parent company) and its subsidiaries (the Group), which comprise the balance sheet as at 30 June 2023, and the statement of profit or loss, statement of comprehensive income, statement of changes in equity, cash flow statement and related notes, all condensed and consolidated, for the seis-month period then ended. The Parent company's directors are responsible for the preparation and presentation of these condensed consolidated interim financial statements in accordance with the requirements of International Accounting Standard (IAS) 34, Interim Financial Reporting, as adopted by the European Union, for the preparation of condensed interim financial statements. Our responsibility is to express a conclusion on these condensed consolidated interim financial statements based on our limited review.

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 statements 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 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, that cannot be considered as an audit, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial statements are not prepared, in all material respects, in accordance with the requirements of International Accounting Standard (IAS) 34, Interim Financial Reporting, as adopted by the European Union, for the preparation of condensed interim financial statements.

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Emphasis of matters

We draw attention to the accompanying note 3, in which it is mentioned that these condensed consolidated interim financial statements do not include all the information required in a complete set of consolidated financial statements prepared in accordance with International Financial Reporting Standards, as adopted by the European Union, and therefore the accompanying condensed consolidated interim financial statements should be read together with the consolidated annual accounts of the Group for the year ended 31 December 2022. Our conclusion is not modified in respect of this matter.

First consolidation

We draw attention to note 3 of the interim financial statements, which describes that Riba Mundo Tecnología, S.A. funded RMT Magazzino, S.L. on the 16th of February of 2023, as a result these condensed consolidated interim financial statements, are the first to show the existence of a group of companies. Our conclusion is not modified in respect to this matter.

Other matters

Comparative period figures

The figures corresponding to the previous period, which are included for comparative purposes in the income statement, the comprehensive income statement, the statement of cash flows and the interim report, all of them summarized and consolidated, relating to the six-month period ending on the 30th of June 2022, have not been audited or reviewed, as there is no requirement to do so.

Preparation of this review report

This report has been prepared at the request of the director of the Parent Company in relation to the publication of the semi-annual financial report required by the Euronext Growth Milan market.

PricewaterhouseCoopers Auditores, S.L.

Originally signed by Carlos Clemente Collado

September 29, 2023