

**OPTeam Spółka Akcyjna**

**Tajęcina 113**

**REPORT OF THE INDEPENDENT CERTIFIED AUDITOR  
ON THE REVIEW**

**OF THE CONDENSED INTERIM FINANCIAL  
STATEMENT**

**FOR THE PERIOD**

**FROM 1 JANUARY 2015 TO 30 JUNE 2015**

# **REPORT OF THE INDEPENDENT CERTIFIED AUDITOR ON THE REVIEW OF THE CONDENSED INTERIM FINANCIAL STATEMENT FOR THE PERIOD FROM 1 JANUARY 2015 TO 30 JUNE 2015**

## **For the Shareholders of OPTeam Spółka Akcyjna**

1. We have conducted a review of the enclosed condensed interim financial statement of OPTeam Spółka Akcyjna ("Company") with its seat in Tajęcina 113, comprised of the condensed balance sheet drawn up as of 30 June 2015, condensed profit & loss statement, condensed statement of comprehensive income, condensed statement of changes in equity, condensed cash flow statement for the period from 1 January 2015 to 30 June 2015 and selected notes to the condensed financial statement.
2. The party responsible for the compliance of this condensed interim financial statement with the applicable accounting principles (policy), the requirements of International Accounting Standard 34 "Interim financial reporting", which was ratified by the European Union, and other applicable regulations is the Company's Management Board. Our objective was to review the statement.
3. Our review was conducted pursuant to the provisions of the Accounting Act of 29 September 1994 (consolidated text: Journal of Laws of 2013, item 330, as amended) and national financial audit standards, issued by the National Board of Statutory Auditors in Poland. According to these standards, we are obliged to plan and conduct the review in such a way as to be reasonably confident that the condensed interim financial statement is free from significant irregularities. We conducted the review chiefly by way of analysing the data included in the condensed interim financial statement, inspecting the accounting books, and applying the information obtained from the Management Board and individuals responsible for the Company's accounting and finance. The scope and methodology of the review of the condensed interim financial statement differs significantly from the audit underlying the opinion expressed on the compliance with the applicable accounting principles (policy) of an annual financial statement and on its presenting a true and fair view, hence we may not issue such an opinion on the enclosed condensed interim financial statement.
4. Our review did not reveal anything that would prevent us from stating that the condensed interim financial statement was prepared, in all its material aspects, in compliance with the requirements of International Accounting Standard 34 "Interim financial reporting", which was ratified by the European Union.
5. Without qualifying our opinion, we wish to note that note C.20 wherein the Management Board presents the impairment review of the shares of the Centre of Electronic Clearance Polish ePayment, due to the fact that the value of the shares held in this company disclosed in the balance sheet assets was higher by PLN 3.7 M than the share held by OPTTEAM Spółka Akcyjna in its net assets. The conducted review confirmed that the recoverable amount of the reviewed asset was higher than its carrying value, and consequently an impairment provision was not needed. The recoverable amount model adopted by the Management Board was the discounted cash flow method (DCF) based on assumptions and data projections. Please note that the actual financial performance may differ from the forecasts, because the anticipated events often do not go as expected, and the resulting deviations may be significant.

Wojciech Komer

Certified Auditor no 12651

Key certified auditor leading the review on behalf of

**SWGK Audyt Sp. z o.o.**

**60-792 Poznań, ul. Wojskowa 4**

Entity authorised to audit financial statements,  
reg. number 2917

Poznań, 31 August 2015