

OPTeam Spółka Akcyjna
36-002 Tajęcina

**INDEPENDENT CERTIFIED AUDITOR'S REPORT
FROM THE REVIEW**

**OF THE CONDENSED INTERIM FINANCIAL STATEMENT
FOR THE PERIOD
FROM 1 JANUARY 2012 TO 30 JUNE 2012**

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For the Shareholders of OPTeam Spółka Akcyjna

We have conducted a review of the enclosed condensed interim financial statement of OPTeam Spółka Akcyjna with its seat in Tajęcina no 113, comprised of the balance sheet drawn up as of 30 June 2012, profit and loss statement, statement of comprehensive income, statement of changes in equity, cash flow statement for the period from 1 January 2012 to 30 June 2012 and selected notes to the condensed financial statement.

The party responsible for the compliance of the present condensed interim financial statement with the applicable accounting principles (policy), requirements of the International Accounting Standard 34 "Interim Financial Reporting", as adopted by the European Union, and other applicable law is the Company's Management Board.

Our task was to review the statement.

We conducted the review in compliance with the provisions of the Accounting Act of 29 September 1994 (consolidated text: Journal of Laws of 2009 No 152, item 1223 as amended) and national financial audit standards, issued by the National Board of Statutory Auditors in Poland. The standards place us under an obligation to plan and execute the review in such a way as to be reasonably confident that the condensed interim financial statement does not contain significant irregularities.

Our review was conducted mainly by way of analysing the data included in the condensed interim financial statement, accessing the accounting books, and using the information obtained from the Management Board and individuals responsible for the Company's finance and accounting.

The scope and methodology applied in the review of the condensed interim financial statement differs significantly from the audit underlying the opinion expressed about the compliance of the annual financial statement with the applicable accounting principles (policy) and about presenting a true and fair view, hence we may not issue such an opinion about the enclosed condensed interim financial statement.

Our review did not reveal anything that would prevent us from issuing an opinion that the condensed interim financial statement was prepared, in all its important aspects, in compliance with the requirements of the International Accounting Standard 34 “Interim Financial Reporting”, as adopted by the European Union.

Dariusz Sarnowski

Certified Auditor no 10200
Key certified auditor leading the review
on behalf of

HLB SARNOWSKI & WIŚNIEWSKI Sp. z o.o.
61-478 Poznań, ul. Bluszczowa 7
Entity authorised to audit
financial statements,
reg. number 2917

Poznań, 30 August 2012