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|  | **OPTeam Spółka Akcyjna**  **Tajęcina 113**  **REPORT OF THE INDEPENDENT CERTIFIED AUDITOR ON THE REVIEW**  **OF THE CONDENSED INTERIM FINANCIAL STATEMENT** FOR THE PERIODFROM 1 JANUARY 2016 TO 30 JUNE 2016 |  |

# REPORT OF THE INDEPENDENT CERTIFIED AUDITOR ON THE REVIEW OF THE CONDENSED INTERIM FINANCIAL STATEMENT

# FOR THE PERIOD FROM 1 JANUARY 2016 TO 30 JUNE 2016

**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 2016, 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 2016 to 30 June 2016 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.

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| Ivan Tychyna |  |
| Certified Auditor no 13041 |  |
| 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, 25 August 2016