

OPINION OF THE INDEPENDENT CERTIFIED AUDITOR

For the Shareholders of OPTeam Spółka Akcyjna

We have conducted an audit of the enclosed financial statement of OPTeam Spółka Akcyjna with its seat in Tajęcina near Rzeszów, no 113, comprised of the introduction to the financial statement, balance sheet drawn up as of 31 December 2011, profit and loss statement, statement of comprehensive income, statement of changes in equity, cash flow statement for the business year from 1 January 2011 to 31 December 2011 and notes to the financial statement.

The party responsible for the compliance of the financial statement and report on activities with the applicable law is the Company's Management Board.

The manager of the entity and its supervisory board members are obliged to make sure that the financial statement and report on activities comply with the requirements stipulated in the Accounting Act of 29 September 1994 (Journal of Laws of 2009 No 152, item 1223 as amended), hereinafter referred to as the "Accounting Act".

Our objective was to audit and provide an opinion regarding the compliance of this financial statement with the applicable accounting principles (policy) and whether it provides a fair and clear view of all the important aspects of the entity's assets, finance and the financial result, as well as whether the accounting books underlying the statement are correct.

Our financial statement audit was conducted pursuant to the provisions of:

- Chapter 7 of the Accounting Act,
- national financial audit standards, issued by the National Board of Statutory Auditors in Poland.

We planned and executed the financial statement audit in such a way as to be reasonably confident to be able to express an opinion on the statement. In particular, the audit included verifying whether the entity applies the accounting principles (policy) correctly and assessing the major estimates made by the Management Board, checking – largely on a random basis – accounting documents and records, underlying figures and information included in the financial statement, as well as evaluating the financial statement as a whole.

We believe that the audit was sufficient to enable us to express an opinion.

In our opinion, the audited financial statement in all its material aspects:

- presents a fair and clear view of the information material to the assessment of the Company's assets and finance as of 31 December 2011, as well as its financial result for the business year from 1 January 2011 to 31 December 2011,
- was drawn up in compliance with International Accounting Standards, International Financial Reporting Standards, and the related interpretations published in the form of regulations of the European Commission, and in the scope not regulated by those standards – pursuant to the requirements of the Accounting Act and the related secondary legislation as well as based on correctly kept accounting books,
- complies with the legal regulations and provisions of the entity's Articles of Association affecting the content of the financial statement.

The report on the Company's activities for the business year ending 31 December 2011 is complete within the meaning of Art. 49 section 2 of the Accounting Act, and the information included therein, taken from the audited financial statement, is consistent with it.

The information included in the report on activities takes into account the applicable provisions of the Ordinance of the Minister of Finance of 19 February 2009 on current and interim information submitted by the issuers of securities, and on conditions of considering as equivalent the information required by law of a non-member state (Journal of Laws No 33, item 259 as amended).

Dariusz Sarnowski

Certified Auditor no 10200

Key certified auditor leading the audit 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, 20 March 2012