



**REPORT FOR THE THIRD QUARTER OF 2013
OF OPTTEAM SPÓŁKA AKCYJNA**

including

**THE CONDENSED INTERIM FINANCIAL STATEMENT
FOR THE PERIOD OF NINE MONTHS
ENDING 30 SEPTEMBER 2013**

DRAWN UP IN COMPLIANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS

TAJĘCINA, 14 NOVEMBER 2013

List of contents

A.	SELECTED FINANCIAL DATA OF THE QUARTERLY FINANCIAL STATEMENT FOR NINE MONTHS OF 2013 OF OPTTEAM S.A.	4
B.	INTERIM CONDENSED FINANCIAL STATEMENT OF OPTTEAM S.A. FOR NINE MONTHS DRAWN UP AS OF 30 SEPTEMBER 2013.	5
B.1.	Balance sheet.....	6
B.2.	Profit and loss statement.....	7
B.3.	Statement of comprehensive income.....	8
B.4.	Cash flow statement.....	9
B.5.	Statement of changes in equity.....	10
C.	SELECTED NOTES TO THE CONDENSED FINANCIAL STATEMENT OF OPTTEAM S.A. DRAWN UP AS OF 30 SEPTEMBER 2013.	12
C.1.	General information and scope of activity.....	13
C.2.	Changes in the Management Board and Supervisory Board.....	13
C.3.	Performance in the regulated market.....	13
C.4.	Significant shareholders, structure and changes in the shareholding structure.....	14
C.5.	Specification of the total number and nominal value of all of the Issuer's shares as well as shares and stocks in the Issuer's related parties, held by executive and non-executive officers.....	14
C.6.	Changes in the structure of business entity, mergers, acquisitions or disposal of subsidiaries and long-term investments.....	15
C.7.	Periods covered in the financial statement and comparable figures.....	15
C.8.	Consolidated financial statement.....	15
C.9.	Going concern assumption.....	15
C.10.	Principles adopted when drawing up the report.....	15
C.11.	Changes in presentation.....	17
C.12.	Adjustments due to errors.....	17
C.13.	Functional currency and reporting currency.....	17
C.14.	Principles for converting selected financial data into EUR.....	17
C.15.	Changes in estimates and write-downs on assets.....	18
C.16.	Additions and disposals of other intangible assets in the period from 1 January 2013 to 30 September 2013.....	19
C.17.	Additions and disposals of tangible assets in the period from 1 January 2013 to 30 September 2013.....	20
C.18.	Financial assets.....	20
C.19.	Operating expenses.....	21
C.20.	Types and amounts on items affecting assets, liabilities, capital, net financial result, cash flows, which are atypical in terms of type, volume or frequency.....	21
C.21.	Information on issue, redemption and repayment of debt and capital securities.....	22
C.22.	Related parties.....	22
C.23.	Significant achievements of OPTeam S.A. in the reporting period.....	23
C.24.	Seasonality or circularity of the Company's operations in the interim period.....	23
C.25.	The Management's position on the feasibility of realising the published performance forecasts for the given year, in light of results presented in the semi-annual report compared to forecast results.....	23
C.26.	Court proceedings – identification of proceedings at court, arbitration bodies of proper jurisdiction or public administration bodies.....	23
C.27.	Information on the issuer concluding one or more transactions with related parties, should they be individually or collectively material and violate the arm's length principle.....	23
C.28.	Operating segments.....	24
C.29.	Information on loan sureties or securities granted by the issuer or its subsidiary – to one entity or its subsidiary, if the total amount of existing sureties or guarantees is equivalent to at least 10% of the issuer's equity.....	24
C.30.	Dividends paid out and proposed to be paid out.....	25
C.31.	Information about the nature and economic purpose of contracts concluded by the entity which are not included in the balance sheet in the scope necessary to assess their impact on the entity's assets, finance and financial result.....	25
C.32.	Events occurring after the balance sheet date.....	25
C.33.	Differences between data disclosed in the financial statement and previously drawn up and published financial statements.....	25

- C.34. Other information which, in the issuer's opinion, is important in the assessment of its situation in terms of staff, assets, finance, financial performance and their changes, as well as information which is important in assessing the issuer's ability to meet its liabilities 26
- C.35. Identification of factors which, in the issuer's opinion, will affect its performance within a time span of at least one quarter. 26

A. Selected financial data of the quarterly financial statement for nine months of 2013 of OPTeam S.A.

No	Selected financial data	in k PLN		in k EUR	
		For the period from 01.01.2013 to 30.09.2013	For the period from 01.01.2012 to 30.09.2012	For the period from 01.01.2013 to 30.09.2013	For the period from 01.01.2012 to 30.09.2012
I	Net sales of products, goods and materials	56 576	56 370	13 397	13 438
II	Sales profit (loss)	365	1 143	86	272
III	Operating profit (loss)	944	1 668	224	398
IV	Earnings (loss) before tax	623	1 302	148	310
V	Net profit (loss)	483	1 101	114	262
VI	Net cash flows from operating activities	5 706	1 129	1 351	269
VII	Net cash flows from investing activities	-1 183	-249	-280	-59
VIII	Net cash flows from financing activities	-4 463	-905	-1 057	-216
IX	Total net cash flows – change in cash	60	-25	14	-6
X	Earnings (loss) per common share (PLN/EUR)	0.07	0.15	0.02	0.04
		Status as of 30.09.2013	Status as of 31.12.2012	Status as of 30.09.2013	Status as of 31.12.2012
XI	Total assets	43 438	63 699	10 302	15 581
XII	Long-term liabilities and provisions	8 675	9 382	2 057	2 295
XIII	Short-term liabilities and provisions	12 913	32 367	3 063	7 917
XIV	Equity	21 850	21 950	5 182	5 369
XV	Authorised capital	730	730	173	179
XVI	Weighted average number of shares	7,300,000	7,300,000	7,300,000	7,300,000
XVII	Book value per common share (PLN/ EUR)	2.99	3.01	0.71	0.74

Selected financial data presented in the financial statement were converted to EUR using the following approach:

- balance sheet items were converted according to the average exchange rate published by the National Bank of Poland as of the balance sheet date
 - on 30 September 2013, 1 EUR = 4.2163 PLN
 - on 31 December 2012, 1 EUR = 4.0882 PLN
 - on 30 September 2012, 1 EUR = 4.1138 PLN
- figures in the profit and loss statement, statement of comprehensive income and cash flow statement were converted using the exchange rate which is the arithmetic mean of the average exchange rates published by the National Bank of Poland as of the last day of each month in the reporting period
 - in the period from 1 January 2013 to 30 September 2013, 1 EUR = 4.2231 PLN
 - in the period from 1 January 2012 to 30 September 2012, 1 EUR = 4.1948 PLN

***B. Interim condensed financial statement of
OPTeam S.A. for nine months drawn up as of
30 September 2013.***

B.1. Balance sheet

ASSETS	Status as of 30.09.2013	Status as of 30.06.2013	Status as of 31.12.2012	Status as of 30.09.2012
A. Fixed assets	28 458 702.29	28 839 329.08	29 239 839.66	29 605 753.38
1. Goodwill	184 193.99	184 193.99	184 193.99	184 193.99
2. Other intangible assets	2 233 072.45	2 395 643.46	2 560 965.64	2 750 809.46
3. Tangible assets	19 776 773.91	20 034 004.55	20 250 881.19	20 362 823.37
4. Investment real estate	-	-	-	-
5. Long-term receivables	90 006.73	51 487.33	47 182.33	65 205.55
6. Financial assets	5 994 584.71	5 994 584.71	5 994 584.71	5 994 584.71
7. Deferred income tax assets	180 070.50	179 415.04	202 031.80	248 136.30
8. Other accruals	-	-	-	-
B. Current assets	14 978 959.89	22 766 330.22	34 458 835.07	17 605 132.15
1. Inventories	4 196 400.26	4 684 014.47	3 604 070.52	4 092 661.54
2. Trade receivables	8 887 026.15	16 482 596.37	29 537 213.81	11 566 262.49
3. Other accounts receivable	843 189.58	513 435.84	537 005.27	622 266.58
4. Tax, subsidies, customs duty, social and health insurance and other statutory payments	130 680.98	131 705.22	14 136.08	625 812.55
5. Financial assets	-	-	-	-
6. Cash and cash equivalents	601 247.66	493 717.50	541 467.46	352 414.55
7. Accruals	320 415.26	460 860.82	224 941.93	345 714.44
C. Fixed assets for sale	-	-	-	-
TOTAL ASSETS	43 437 662.18	51 605 659.30	63 698 674.73	47 210 885.53
LIABILITIES				
A. Equity	21 849 652.64	21 676 489.89	21 950 231.63	20 956 201.04
1. Share capital	730 000.00	730 000.00	730 000.00	730 000.00
2. Treasury stock (negative figure)	- 1 095.46	- 1 095.46	- 1 095.46	- 1 095.46
3. Supplementary capital	15 025 032.18	15 025 032.18	13 513 986.05	13 513 986.05
4. Capital reserve	5 612 294.91	5 612 294.91	5 612 294.91	5 612 294.91
5. Retained profit (loss)	26.72	26.72	-	-
6. Net profit (loss)	483 394.29	310 231.54	2 095 046.13	1 101 015.54
B. Long-term liabilities	8 674 545.39	8 997 447.50	9 381 607.16	9 652 439.15
1. Bank loans	-	-	-	-
2. Financial liabilities	844 525.97	965 377.11	947 691.79	997 255.24
3. Trade payables	-	-	-	-
4. Other liabilities	-	-	-	-
5. Provision for deferred income tax	478 267.51	479 433.36	479 508.20	478 324.20
6. Provisions for other liabilities	71 370.94	71 370.94	71 370.94	92 930.95
7. Accruals	7 280 380.97	7 481 266.09	7 883 036.23	8 083 928.76
C. Short-term liabilities	12 913 464.15	20 931 721.91	32 366 835.94	16 602 245.34
1. Bank loans	2 950 574.27	4 839 508.44	6 121 786.75	4 768 770.31
2. Financial liabilities	462 243.20	490 574.53	540 620.69	535 214.98
3. Trade payables	6 642 146.45	11 970 538.97	22 423 701.21	9 388 487.02
4. Other liabilities	776 250.36	1 297 925.94	592 791.79	205 541.17
5. Income tax and other tax liabilities	570 589.72	859 876.72	1 361 420.25	430 662.99
6. Provisions for liabilities	460 598.82	505 148.82	460 598.82	414 023.11
7. Accruals	1 051 061.33	968 148.49	865 916.43	859 545.76
D. Liabilities related to fixed assets for sale	-	-	-	-
TOTAL LIABILITIES	43 437 662.18	51 605 659.30	63 698 674.73	47 210 885.53

B.2. Profit and loss statement

Profit and loss statement	For the period from 01.07.2013 to 30.09.2013	For the period from 01.01.2013 to 30.09.2013	For the period from 01.07.2012 to 30.09.2012	For the period from 01.01.2012 to 30.09.2012
A. Continued operations				
I. Sales of products, goods and materials, including:	19 112 378.58	56 575 838.99	28 684 527.09	56 370 424.38
1. Sales of products and services	8 165 390.62	23 247 176.59	6 747 972.30	19 591 318.14
2. Sales of goods and materials	10 946 987.96	33 328 662.40	21 936 554.79	36 779 106.24
II. Cost of products, goods and materials sold, including:	15 663 141.81	46 811 296.46	23 996 570.76	46 618 516.67
1. Cost of products and services sold	6 752 011.26	19 627 046.31	5 613 607.27	15 575 877.56
2. Cost of goods and materials sold	8 911 130.55	27 184 250.15	18 382 963.49	31 042 639.11
III. Gross sales profit (loss)	3 449 236.77	9 764 542.53	4 687 956.33	9 751 907.71
1. Selling expenses	2 111 588.84	5 857 705.06	1 913 169.85	5 096 490.22
2. General and administrative expenses	1 189 507.42	3 541 813.36	1 139 456.71	3 512 838.73
IV. Sales profit (loss)	148 140.51	365 024.11	1 635 329.77	1 142 578.76
1. Other operating income	229 281.29	796 322.02	303 751.69	778 398.99
2. Other operating expenses	50 390.88	217 595.36	54 588.19	253 011.74
V. Operating profit (loss)	327 030.92	943 750.77	1 884 493.27	1 667 966.01
1. Financial income	-48 687.56	48 941.42	-29 445.35	77 018.58
2. Financial expenses	49 914.92	369 891.29	108 978.65	443 196.13
VI. Earnings (loss) before tax	228 428.44	622 800.90	1 746 069.27	1 301 788.46
1. Income tax	55 265.69	139 406.61	187 292.14	200 772.92
VII. Net profit (loss) from continued operations	173 162.75	483 394.29	1 558 777.13	1 101 015.54
B. Discontinued operations	0.00	0.00	0.00	0.00
I. Net profit (loss) from discontinued operations	0.00	0.00	0.00	0.00
C. Net profit (loss) for the business year	173 162.75	483 394.29	1 558 777.13	1 101 015.54
Net profit for the business year (in PLN)	173 162.75	483 394.29	1 558 777.13	1 101 015.54
Weighted average number of common shares	7,300,000	7,300,000	7,300,000	7,300,000
Earnings per common share (in PLN)	0.02	0.07	0.21	0.15
Diluted weighted average number of common shares	7,300,000	7,300,000	7,300,000	7,300,000
Diluted earnings per common share (in PLN)	0.02	0.07	0.21	0.15

B.3. Statement of comprehensive income

	For the period from 01.07.2013 to 30.09.2013	For the period from 01.01.2013 to 30.09.2013	For the period from 01.07.2012 to 30.09.2012	For the period from 01.01.2012 to 30.09.2012
I Net profit (loss)	173 162.75	483 394.29	1 558 777.13	1 101 015.54
II Other comprehensive income, including:	0.00	0.00	0.00	0.00
1 Revaluation of available-for-sale financial assets	0.00	0.00	0.00	0.00
2 Hedge accounting	0.00	0.00	0.00	0.00
3 Revaluation of fixed assets	0.00	0.00	0.00	0.00
4 Actuarial gains and losses	0.00	0.00	0.00	0.00
5 Income tax on other comprehensive income	0.00	0.00	0.00	0.00
III Total comprehensive income	173 162.75	483 394.29	1 558 777.13	1 101 015.54

B.4. Cash flow statement

CASH FLOW STATEMENT	For the period from 01.07.2013 to 30.09.2013	For the period from 01.01.2013 to 30.09.2013	For the period from 01.07.2012 to 30.09.2012	For the period from 01.01.2012 to 30.09.2012
A. CASH FLOWS FROM OPERATING ACTIVITIES				
I. Earnings (loss) before tax	228 428.44	622 800.90	1 746 069.27	1 301 788.46
II. Total adjustments	2 843 416.10	5 083 056.21	-363 863.89	-172 463.75
1. Depreciation	771 269.09	2 310 142.94	700 867.84	2 134 321.38
2. Interest and profit sharing (dividends)	61 699.73	277 586.20	106 417.41	427 671.25
3. Profit (loss) from investing activities	-9 225.57	-50 451.53	31 465.30	21 736.02
4. Net change in provisions	-44 550.00	0.00	0.00	11 052.81
5. Net change in inventory	487 614.21	-592 329.74	236 184.45	-136 381.42
6. Net change in receivables	7 228 321.32	20 184 634.05	594 664.91	13 051 606.68
7. Net change in short-term liabilities except loans and credits	-5 674 185.96	-16 206 705.02	-1 782 526.67	-14 685 333.10
8. Net change in accruals	22 473.28	-512 983.69	-51 274.13	-797 474.37
9. Income tax paid	0.00	0.00	-199 663.00	-199 663.00
10. Other adjustments	0.00	-326 837.00	0.00	0.00
III. Net cash flows from operating activities (I+/-II)	3 071 844.54	5 705 857.11	1 382 205.38	1 129 324.71
B. CASH FLOWS FROM INVESTING ACTIVITIES				
I. Inflows	28 151.62	81 329.67	34 352.80	44 082.08
1. Disposal of intangible and tangible assets	28 151.62	81 329.67	34 352.80	44 082.08
2. Disposal of investments in real estate and intangible assets	0.00	0.00	0.00	0.00
3. Disposal of financial assets	0.00	0.00	0.00	0.00
4. Other investing inflows	0.00	0.00	0.00	0.00
II. Outflows	370 393.49	1 264 690.06	118 186.41	293 538.47
1. Acquisition of intangible and tangible assets	370 393.49	1 264 690.06	118 186.41	293 538.47
2. Investments in real estate and intangible assets	0.00	0.00	0.00	0.00
3. On financial assets	0.00	0.00	0.00	0.00
4. Other investing expenses	0.00	0.00	0.00	0.00
III. Net cash flows from investing activities (I-II)	-342 241.87	-1 183 360.39	-83 833.61	-249 456.39
C. CASH FLOWS FROM FINANCING ACTIVITIES				
I. Inflows	0.00	0.00	0.00	1 189 626.52
1. Net inflows from issue of stock (shares) and other capital instruments	0.00	0.00	0.00	0.00
2. Borrowings	0.00	0.00	0.00	1 081 895.37
3. Issue of debt securities	0.00	0.00	0.00	0.00
4. Other financing inflows	0.00	0.00	0.00	107 731.15
II. Outflows	2 622 072.51	4 462 716.52	1 224 041.57	2 094 773.39
1. Acquisition of treasury stock	0.00	0.00	0.00	0.00
2. Dividends and other payments to shareholders	583 973.28	583 973.28	0.00	0.00
3. Profit sharing outflows other than payment to shareholders	0.00	0.00	0.00	0.00
4. Repayment of borrowings	1 888 934.17	3 171 212.48	970 138.53	749 970.00
5. Redemption of debt securities	0.00	0.00	0.00	0.00
6. Due to other financial liabilities	0.00	0.00	0.00	0.00
7. Payment of liabilities under financial lease	87 465.33	429 944.56	147 485.63	387 093.71
8. Interest	61 699.73	277 586.20	106 417.41	427 671.25
9. Other financing outflows	0.00	0.00	0.00	530 038.43
III. Net cash flows from financing activities (I-II)	-2 622 072.51	-4 462 716.52	-1 224 041.57	-905 146.87
D. TOTAL NET CASH FLOWS (A.III +/- B.III +/- C.III)	107 530.16	59 780.20	74 330.20	-25 278.55
E. NET CHANGE IN CASH, INCLUDING	107 530.16	59 780.20	74 330.20	-25 278.55
- change in cash due to foreign exchange differences	0.00	0.00	0.00	0.00
F. OPENING BALANCE OF CASH	493 717.50	541 467.46	278 084.35	377 693.10
G. CLOSING BALANCE OF CASH (F +/- D), INCLUDING:	601 247.66	601 247.66	352 414.55	352 414.55
- with limited availability	138 272.57	138 272.57	147 640.03	147 640.03

B.5. Statement of changes in equity

1. Statement of changes in equity as of 30 September 2013

Description	Share capital	Treasury stock (negative figure)	Supplementary capital	Capital reserve	Retained profit (loss)	Net profit (loss)	Equity
Status as of 1 January 2013	730 000.00	-1 095.46	13 513 986.05	5 612 294.91	2 095 046.13	0.00	21 950 231.63
Distribution of retained financial result	0.00	0.00	1 511 046.13	0.00	-2 095 019.41	0.00	-583 973.28
Total comprehensive income	0.00	0.00	0.00	0.00	0.00	483 394.29	483 394.29
Status as of 30 September 2013	730 000.00	-1 095.46	15 025 032.18	5 612 294.91	26.72	483 394.29	21 849 652.64

2. Statement of changes in equity as of 30 June 2013

Description	Share capital	Treasury stock (negative figure)	Supplementary capital	Capital reserve	Retained profit (loss)	Net profit (loss)	Equity
Status as of 1 January 2013	730 000.00	-1 095.46	13 513 986.05	5 612 294.91	2 095 046.13	0.00	21 950 231.63
Distribution of retained financial result	0.00	0.00	1 511 046.13	0.00	-2 095 019.41	0.00	-583 973.28
Total comprehensive income	0.00	0.00	0.00	0.00	0.00	310 231.54	310 231.54
Status as of 30 June 2013	730 000.00	-1 095.46	15 025 032.18	5 612 294.91	26.72	310 231.54	21 676 489.89

3. Statement of changes in equity as of 31 December 2012

Description	Share capital	Treasury stock (negative figure)	Supplementary capital	Capital reserve	Retained profit (loss)	Net profit (loss)	Equity
Status as of 1 January 2012	730 000.00	-1 095.46	11 561 075.30	5 612 294.91	1 952 910.75	0.00	19 855 185.50
Distribution of retained financial result	0.00	0.00	1 952 910.75	0.00	-1 952 910.75	0.00	0.00
Total comprehensive income	0.00	0.00	0.00	0.00	0.00	2 095 046.13	2 095 046.13
Status as of 31 December 2012	730 000.00	-1 095.46	13 513 986.05	5 612 294.91	0.00	2 095 046.13	21 950 231.63

4. Statement of changes in equity as of 30 September 2012

Description	Share capital	Treasury stock (negative figure)	Supplementary capital	Capital reserve	Retained profit (loss)	Net profit (loss)	Equity
Status as of 1 January 2012	730 000.00	-1 095.46	11 561 075.30	5 612 294.91	1 952 910.75	0.00	19 855 185.50
Distribution of retained financial result	0.00	0.00	1 952 910.75	0.00	-1 952 910.75	0.00	0.00
Total comprehensive income	0.00	0.00	0.00	0.00	0.00	1 101 015.54	1 101 015.54
Status as of 30 September 2012	730 000.00	-1 095.46	13 513 986.05	5 612 294.91	0.00	1 101 015.54	20 956 201.04

C. Selected notes to the condensed financial statement of OPTeam S.A. drawn up as of 30 September 2013

C.1. General information and scope of activity

OPTeam Spółka Akcyjna with its seat in Tajęcina (hereinafter referred to as the Company), entered into the National Court Register of Domestic Entrepreneurs at number 000160492 kept by the Regional Court in Rzeszów, 12th Commercial Division of the National Court Register. The company holds the statistical number REGON 008033000 and tax ID number NIP 813 03 34 531.

The core business of OPTeam S.A. according to PKD includes:

- software-related activities, including: systems analysis, development and programming,
- advisory services related to information technology,
- activities related to managing IT equipment,
- other services related to information and computer technologies,
- data processing, management of Internet sites (hosting) and similar activities,
- wholesale of computers, fiscal devices, peripheral devices and software,
- execution of electrical installations and other construction installations,
- repair and maintenance of computers and peripheral devices, telecommunications equipment,
- extramural education.

C.2. Changes in the Management Board and Supervisory Board

During the period covered by this report, the **Management Board** of OPTeam S.A. was composed of:

Andrzej Pelczar	President of the Management Board
Wacław Szary	Vice President of the Management Board
Bogdan Niziołek	Vice President of the Management Board

During the period covered by this report, the **Supervisory Board** of OPTeam S.A. was composed of:

Janusz Bober	Chairman of the Supervisory Board
Wiesław Zaniewicz	Vice Chairman of the Supervisory Board
Janusz Gajdek	Secretary of the Supervisory Board
Marcin Lewandowski	Supervisory Board Member
Adam Leda	Supervisory Board Member up to 14.06.2013
Andrzej Ziemiński	Supervisory Board Member after 14.06.2013

C.3. Performance in the regulated market

Stock exchange	Warsaw Stock Exchange [Giełda Papierów Wartościowych w Warszawie S.A.] ul. Książęca 4 00-498 Warsaw
WSE symbol	OPM
WSE sector	Information Technology
Parallel Market	5 Plus
Indices	WIG
Depository, clearing and settlement system	National Depository for Securities [Krajowy Depozyt Papierów Wartościowych S.A. – KDPW] ul. Książęca 4, 00-498 Warszawa

C.4. Significant shareholders, structure and changes in the shareholding structure

To the best of the Company's knowledge, the following shareholders hold at least 5 % of the overall number of votes at the General Meeting of OPTeam S.A. directly or indirectly through subsidiaries, including:

- as of the report publication date, i.e. 14.11.2013,
- as of the previous report publication date, i.e. 30.08.2013 (for H1 of 2013).

Shareholders	Number of shares and votes at the GMS 14.11.2013	% share in authorised capital and overall number of votes at the GMS 14.11.2013	Number of shares and votes at the GMS 30.08.2013	% share in authorised capital and overall number of votes at the GMS 30.08.2013
Janusz Bober	1 372 523	18.80 %	1 375 000	18.84 %
Andrzej Pelczar	1 372 523	18.80 %	1 375 000	18.84 %
Ryszard Woźniak	1 378 512	18.88 %	1 380 989	18.92 %
Wacław Irzeński	1 372 523	18.80 %	1 375 000	18.84 %
Wacław Szary	404 795	5.55 %	404 795	5.55 %
IDM Capital S.A. (formerly: SUPERNOVA Fund S.A.)	669 854	9.18 %	669 854	9.18 %

The shareholding structure is updated on the basis of formal notifications from shareholders holding no less than 5 % of the overall number of votes at the General Meeting of the Company's Shareholders and other information available to the Company.

In the period since the publication of the report for H1 2013, i.e. after 30.08.2013 and up to 14.11.2013, minor changes took place in the structure of the Issuer's considerable stakeholders presented hereunder in Note C.5.

C.5. Specification of the total number and nominal value of all of the Issuer's shares as well as shares and stocks in the Issuer's related parties, held by executive and non-executive officers

Changes in the shareholding structure of OPTeam S.A. by members of the Management Board and Supervisory Board of OPTeam S.A. in Q3 of 2013 and on the publication date of the quarterly report, separately for each individual.

Shareholders	Number of shares and votes at the GMS 14.11.2013	% share in authorised capital and overall number of votes at the GMS 14.11.2013	Number of shares and votes at the GMS 30.08.2013	% share in authorised capital and overall number of votes at the GMS 30.08.2013
Janusz Bober – Chairman of the Supervisory Board	1 372 523	18.80 %	1 375 000	18.84 %
Andrzej Pelczar – President of the Management Board	1 372 523	18.80 %	1 375 000	18.84 %

Ryszard Woźniak – Proxy	1 378 512	18.88 %	1 380 989	18.92 %
Wacław Szary – Vice President of the Management Board	404 795	5.55 %	404 795	5.55 %
Bogdan Niziołek – Vice President of the Management Board	9 908	0.14 %	-	-

In the period since the publication of the report for H1 of 2013, i.e. after 30.08.2013 and up to 14.11.2013, changes took place in the holding of the Issuer's shares by executive and non-executive officers. There was a change in the number of shares held by Janusz Bober, Supervisory Board Chairman, Andrzej Pelczar, President of the Management Board, and Ryszard Woźniak, the commercial Proxy. On 31.08.2013, Bogdan Niziołek, Vice President of the Management Board, acquired 9,908 shares in the Company.

C.6. Changes in the structure of business entity, mergers, acquisitions or disposal of subsidiaries and long-term investments

In Q3 of 2013, no changes took place in the structure of the Issuer's business, nor were there any mergers, acquisitions, disposals of subsidiaries or long-term investments.

C.7. Periods covered in the financial statement and comparable figures

The present financial statement covers data for the reporting period of Q3 2013 as well as accumulated data for the period from 1 January 2013 to 30 September 2013 with comparable figures including:

- data as of 30 June 2013, 31 December 2012 and 30 September 2012 for the *Balance sheet and Statement of changes in equity*,
- for Q3 2012 and for the period from 1 January 2012 to 30 September 2012 for the *Profit and loss statement, Statement of comprehensive income and Cash flow statement*.

This report has been drawn up in compliance with International Accounting Standards/ International Financial Reporting Standards (IFRS) for the current period and comparable periods.

C.8. Consolidated financial statement

OPTeam S.A. does not draw up consolidated financial statements.

C.9. Going concern assumption

The present financial statement was drawn up using the assumption that OPTeam S.A. is a going concern and will remain so into the foreseeable future, i.e. for no less than 12 months after 30 September 2013. There are no circumstances indicating any threats to continuing operations by the Company.

C.10. Principles adopted when drawing up the report

This report was drawn up in compliance with International Financial Reporting Standards ("IFRS") ratified by the European Union("EU"). IFRS comprise standards and interpretations approved by the International Accounting Standards Board ("IASB") and International Financial Reporting Interpretations Committee ("IFRIC").

Statement of compliance with IFRS

The interim condensed financial statement for the period of nine months ending 30 September 2013 was drawn up in compliance with the requirements of *International Accounting Standard 34 Interim financial reporting* which was ratified by the European Union and according to other applicable regulations.

Pursuant to the Ordinance of the Minister of Finance of 19 February 2009 on current and interim information submitted by issuers of securities, and on conditions of regarding as equivalent the information required by law of a non – member state (Journal of Laws No 33/2009, item 259 as amended) the Company is obliged to publish its financial results for the nine-month period ending 30 September 2013, which is regarded as a current interim reporting period.

This interim financial report drawn up as of and for the nine-month period ending 30 September 2013 was drawn up using the same accounting principles as when drawing up the annual financial statement for the business year ending 31 December 2012, which contains a detailed specification of the accounting policy in place.

Standards adopted for the first time

The new or amended IAS and IFRS regulations, as well as new IFRIC interpretations which the Company has adopted in the current period, i.e. since 1 January 2013, are presented below. Their adoption had no significant impact on the financial statement:

- Amendments to IAS 1 Presentation of Items of Other Comprehensive Income, effective for annual periods beginning on or after 1 July 2012,
- Amendments of IAS 19 Employee Benefits, effective for annual periods beginning on or after 1 January 2013,
- IFRS 13 Fair Value Measurement, effective for annual periods beginning on or after 1 January 2013,
- Amendments to IAS 12 Deferred Income Tax: Recovery of Underlying Assets, effective for annual periods beginning on or after 1 January 2013,
- IFRIC 20 Stripping Costs in the Production Phase of a Surface Mine on or after 1 January 2013,
- Amendments to IFRS 7 Financial Instruments: Disclosures – Offsetting Financial Assets and Financial Liabilities on or after 1 January 2013,
- Amendments to IFRS 1 Government Loans, effective for annual periods beginning on or after 1 January 2013,
- Annual improvements to IFRS for 2009-2011: changes were made in the procedure for introducing annual IFRS improvements (IFRS 1, IAS 1, IAS 16, IAS 32 and IAS 34), effective for annual periods beginning on or after 1 January 2013.

New standards and interpretations

New or amended IAS and IFRS regulations, as well as new IFRIC interpretations which have been ratified but are not effective yet, and which the Company has not adopted voluntarily for the period beginning on 1 January 2013 or previous years:

- IFRS 10 Consolidated Financial Statements (replaces the consolidation requirements in IAS 27), effective for annual periods beginning on or after 1 January 2014,
- IFRS 11 Joint Arrangements, effective for annual periods beginning on or after 1 January 2014,
- IFRS 12 Disclosure of Interests in Other Entities, effective for annual periods beginning on or after 1 January 2014,
- IAS 27 Separate Financial Statements (together with IFRS 10 replaces IAS 27 Consolidated and Separate Financial Statements), effective for annual periods beginning on or after 1 January 2014,
- IAS 28 Investments in Associates and Joint Ventures (replaces IAS 28, Investments in Associates), effective for annual periods beginning on or after 1 January 2014,
- Amendments to IAS 32 Financial Instruments: Offsetting Financial Assets and Financial Liabilities, effective for annual periods beginning on or after 1 January 2014.
- Amendments to IFRS 10, IFRS 11 and IFRS 12: Transition guidance, effective for annual periods beginning on or after 1 January 2014.

Standards and interpretations, which were issued, but have not been ratified by the European Union

- IFRS 9 Financial Instruments as amended, effective for annual periods beginning on or after 1 January 2015,
- Amendments to IFRS 10 and IAS 27 regarding investment entities, effective for annual periods beginning on or after 1 January 2014,
- Reversal of Impairment Losses and Disclosures for Non-Financial Assets (Amendments to IAS 36) (released 29 May 2013), effective for annual periods beginning on or after 1 January 2014.
- Novation of Derivatives and Continuation of Hedge Accounting (Amendments to IAS 39) (released on 27 June 2013), effective for annual periods beginning on or after 1 January 2014.
- IFRIC Interpretation 21 Levies (released on 20 May 2013), effective for annual periods beginning on or after 1 January 2014.

In the Company's opinion, application of the above-mentioned standards and interpretations will not have a significant influence on the financial statement in the initial period. Published Standards and Interpretations which are not effective yet have not been adopted by the Company to date.

C.11. Changes in presentation

In the condensed interim statement drawn up for 9 months ending 30 September 2013, there were no changes in the presentation.

C.12. Adjustments due to errors

The financial statement for nine months of 2013 does not account for the consequences of errors made in preceding periods.

C.13. Functional currency and reporting currency

This report was drawn up in the Polish zloty (PLN). The Polish zloty is the functional and reporting currency of the Company. Data in the financial statement are presented in zlotys, unless in special situations where they are presented with less detail in thousand zlotys.

C.14. Principles for converting selected financial data into EUR

In the period covered by the financial statement and in the comparable period, the average exchange rates of the zloty into the euro, determined by the National Bank of Poland, were as follows:

Reporting period 2013-01-01 - 2013-09-30		Comparable period 2012-01-01 - 2012-09-30	
Tab. no 22 of 31.01.2013	4.1870	Tab. no 21 of 31.01.2012	4.2270
Tab. no 42 of 28.02.2013	4.1570	Tab. no 42 of 29.02.2012	4.1365
Tab. no 63 of 29.03.2013	4.1774	Tab. no 64 of 30.03.2012	4.1616
Tab. no 84 of 30.04.2013	4.1429	Tab. no 84 of 30.04.2012	4.1721
Tab. no 104 of 31.05.2013	4.2902	Tab. no 105 of 31.05.2012	4.3889
Tab. no 142 of 28.06.2013	4.3292	Tab. no 125 of 29.06.2012	4.2613
Tab. no 147 of 31.07.2013	4.2427	Tab. no 147 of 31.07.2012	4.1086
Tab. no 168 of 31.08.2013	4.2654	Tab. no 169 of 31.08.2012	4.1838

Reporting period 2013-01-01 - 2013-09-30		Comparable period 2012-01-01 - 2012-09-30	
Tab. no 189 of 30.09.2013	4.2163	Tab. no 189 of 28.09.2012	4.1138
*Arithmetic mean rate over the period	4.2231	*Arithmetic mean rate over the period	4.1948

**exchange rate which is the arithmetic mean of the average exchange rates published by the National Bank of Poland as of the last day of each month in the reporting period*

Selected financial data presented in the financial statement were converted to EUR using the following approach:

- balance sheet items were converted according to the average exchange rate published by the National Bank of Poland as of the balance sheet date
 - on 30 September 2013, 1 EUR = 4.2163 PLN
 - on 31 December 2012, 1 EUR = 4.0882 PLN
 - on 30 September 2012, 1 EUR = 4.1138 PLN
- figures in the profit and loss statement, statement of comprehensive income and cash flow statement were converted using the exchange rate which is the arithmetic mean of the average exchange rates published by the National Bank of Poland as of the last day of each month in the reporting period
 - in the period from 1 January 2013 to 30 September 2013, 1 EUR = 4.2231 PLN
 - in the period from 1 January 2012 to 30 September 2012, 1 EUR = 4.1948 PLN

C.15. Changes in estimates and write-downs on assets

Change in the estimations of financial statement items

Estimation is the process of determining the value of a given item in the financial statement which requires that own discretion be exercised based on the most up-to-date, available and credible information. Entities are obliged to continue verifying their estimates depending on the changing circumstances on which they are based. The most frequently used estimates include:

- depreciation rates,
- provisions,
- write-downs.

Presentation of changes in estimations in the financial statement

Changes of estimates regarding individual items in the financial statement should be taken into account when calculating net profit/loss figures in the period in which the estimates are changed, if they apply to that period or in the period in which the estimates are changed and future periods, if they apply to all those periods. In order to ensure comparability of data, the consequences of changing an estimate should be presented using classification criteria applied in preceding years, i.e. disclose in the same item of the profit and loss statement as the estimate was previously classified.

To draw up a condensed interim financial report, it is necessary to make estimations and assumptions which affect figures disclosed in the financial statement. Even though the assumptions and estimations adopted rely on the management's best knowledge of current activities and events, the actual performance may differ from anticipations.

Compared to the financial statement prepared for 2012, minor changes were introduced in the estimate figures presented below. These changes have no significant impact on the current interim period.

Information on significant changes of estimate figures, including adjustments of provisions and write-downs made on asset items in PLN

Title	Status as of 30.09.2013	Status as of 31.12.2012	Change
Deferred income tax assets	180 070.50	202 031.80	-21 961.30
Provision for deferred income tax	478 267.51	479 508.20	-1 240.69
Provision for payroll	325 819.76	325 819.76	0.00
Other provisions	206 150.00	206 150.00	0.00
Write-downs of short-term receivables	686 053.61	697 932.16	-11 878.55
Write-downs on assets.	0.00	0.00	0.00
Write-downs on inventories for sale	122 192.24	121 894.66	297.58
Total	1 998 553.62	1 956 086.57	-34 782.96

C.16. Additions and disposals of other intangible assets in the period from 1 January 2013 to 30 September 2013

Description	Costs of completed R&D works	Other intangible assets				Total
		Copy right	Know-how	Trade mark	Licences for software	
Gross book value						
Status as of 1 January 2013	3 707 182.00	0.00	0.00	0.00	2 634 284.77	6 341 466.77
Additions	0.00	0.00	0.00	0.00	358 704.35	358 704.35
Disposals	0.00	0.00	0.00	0.00	37 610.00	37 610.00
Status as of 30 September 2013	3 707 182.00	0.00	0.00	0.00	2 955 379.12	6 662 561.12
Accumulated write-off						
Status as of 1 January 2013	1 196 421.55	0.00	0.00	0.00	2 584 079.58	3 780 501.13
Depreciation for the year 2013	556 077.29	0.00	0.00	0.00	122 684.83	678 762.12
Disposals	0.00	0.00	0.00	0.00	29 774.58	29 774.58
Status as of 30 September 2013	1 752 498.84	0.00	0.00	0.00	2 676 989.83	4 429 488.67
Net amount as of 30 September 2013	1 954 683.16	0.00	0.00	0.00	278 389.29	2 233 072.45

Computer software licences and costs of R&D projects are depreciated over the anticipated period of use, which amounts to between 2 and 5 years.

C.17. Additions and disposals of tangible assets in the period from 1 January 2013 to 30 September 2013

Description	Land	Buildings and structures	Plant and machinery	Vehicles	Other tangible assets	Tangible assets under construction	Total
Gross book value							
Status as of 1 Jan 2013	531 342.00	15 554 331.23	5 979 999.10	4 141 730.50	921 664.34	7 469.47	27 136 536.64
Additions	0.00	0.00	583 895.32	529 794.98	62 095.43	14 158.52	1 189 944.25
Disposals	0.00	0.00	22 548.50	445 181.68	4 358.00	9 627.99	481 716.17
Status as of 30 September 2013	531 342.00	15 554 331.23	5 751 381.69	4 110 901.50	917 457.53	1 346.94	26 866 760.89
Accumulated write-off							
Status as of 1 Jan 2013	0.00	801 486.57	3 168 786.69	2 383 322.95	532 059.24	0.00	6 885 655.45
Depreciation for 2013	0.00	249 144.17	802 465.26	471 347.37	108 424.02	0.00	1 631 380.82
Disposals	0.00	0.00	22 548.50	422 138.96	4 358.00	0.00	449 045.46
Status as of 30 September 2013	0.00	1 050 630.74	3 948 703.45	2 432 531.36	636 125.26	0.00	8 067 990.81
Net amount as of 30 September 2013	531 342.00	14 503 700.49	2 592 642.47	1 793 812.44	343 276.51	12 000.00	19 776 773.91

C.18. Financial assets

Description	Status as of 30.09.2013	Status as of 31.12.2012
Financial assets total	5 994 584.71	5 994 584.71
Shares in subsidiary undertakings	0.00	0.00
Other shares – in PeP S.A.	5 994 584.71	5 994 584.71
Financial assets available for sale, total	5 994 584.71	5 994 584.71
Marketable financial assets	0.00	0.00

As of 30 September 2013, OPTeam S.A. holds in its financial assets a 50% stake in the authorised capital of Polish ePayment, corresponding to 41% of votes.

Capital ownership in the Centre of Electronic Clearance Polish ePayment as of 31 September 2013

Description	Number of shares	Number of votes	Share of votes at the GMS (%)	Share nominal value	Share in equity (%)
OPTeam S.A.	14 192 105	14 192 105	41.16%	14 192 105	50.00%
Polska Wytwórnia Papierów Wartościowych S.A.	14 192 105	20 288 158	58.84%	14 192 105	50.00%
Total	28 384 210	34 480 263	100.00%	28 384 210	100.00%

The Management Board of OPTeam S.A. conducted an impairment review of the shares held in the Centre of Electronic Clearance Polish ePayment with its seat in Rzeszów as of 30 June 2013. The Company's valuation at 54,046 K PLN (including 27,023 K PLN in a block of shares owned by OPTeam S.A.) exceeds the value of its net assets as of 30 June 2013, hence it was not necessary to establish write-downs on the value of the stake in the Centre of Electronic Clearance Polish ePayment. The next impairment review will be performed as of the end of the business year 2013.

C.19. Operating expenses

Description	from 01.01.2013 to 30.09.2013	from 01.01.2012 to 30.09.2012
Operating expenses	57 070 710.69	55 417 870.13
Depreciation	2 310 142.94	2 134 321.38
Consumption of materials and energy, including	3 594 185.33	2 431 666.77
- consumption of materials	3 371 621.59	2 196 557.20
- consumption of energy	222 563.74	235 109.57
Third-party services, including	14 700 389.30	10 877 874.26
- rental of office and service space	161 454.64	164 385.97
- telecommunications services	304 565.60	367 816.56
- renovation services	270 730.71	282 743.50
- subcontractor services	13 084 253.14	9 078 219.40
- other services	879 385.21	984 708.83
Taxes and charges	185 324.69	96 087.45
Wages and salaries	5 931 286.64	5 881 623.17
Social security and other benefits, including	1 243 084.06	1 288 585.62
- social security contributions (ZUS)	962 625.66	958 184.58
Other prime costs, including	1 922 047.58	1 665 072.37
- business travel	1 080 202.31	1 043 519.76
- advertising and entertainment	582 212.00	360 294.86
- property and auto insurance	168 578.77	133 660.90
- other prime costs	91 054.50	127 596.85
Total prime costs	29 886 460.54	24 375 231.02
Cost of goods and materials sold	27 184 250.15	31 042 639.11
Net change in inventories, products and accruals	859 895.81	190 024.51

C.20. Types and amounts on items affecting assets, liabilities, capital, net financial result, cash flows, which are atypical in terms of type, volume or frequency

As of 30 September 2013 and in the period covered by this Statement, there were no atypical items in the statement of OPTeam S.A. in terms of type, volume or frequency.

C.21. Information on issue, redemption and repayment of debt and capital securities

Debt securities.

OPTeam S.A. did not issue debt securities in the reporting period or in preceding years.

Share issue.

Spółka OPTeam S.A. did not issue shares in the reporting period.

C.22. Related parties

OPTeam is equity-linked to Polish ePayment. Other related parties of the Company are Members of its Management and Supervisory bodies, and close family members of those people.

Commercial transactions with personally related parties in the nine months of 2013.

Description	Sales of services	Purchase of services	Sales of goods	Purchase of goods	Liabilities	Accounts receivable
Elżbieta Jolanta Pelczar	0.00	55 350.00	395.08	0.00	0.00	0.00
Dom Maklerski IDM S.A. (through Mr. Adam Leda)	0.00	18 000.00	0.00	0.00	0.00	0.00
Antares Corporate Finance Warsaw (through Mr. Marcin Lewandowski)	0.00	24 600.00	0.00	0.00	0.00	0.00
Kancelaria Adwokacka W. Zaniewicz, H. Zaniewicz s.c. (through Mr. W. Zaniewicz)	344.40	0.00	0.00	0.00	0.00	0.00
Total	344.40	97 950.00	395.08	0.00	0.00	0.00

Commercial transactions with equity-linked parties.

Transactions in the period from 1 January to 30 September 2013 between OPTeam S.A. and affiliated company Polish ePayment are disclosed hereunder:

	Revenue – sale of goods and services	Purchase of goods and services	Accounts payable	Accounts receivable
Centre of Electronic Clearance Polish ePayment	1 004 753.99	32 459.36	0.00	35 875.86

C.23. Significant achievements of OPTeam S.A. in the reporting period

In the reporting period there were no significant events other than those described herein.

C.24. Seasonality or circularity of the Company's operations in the interim period

Like most companies in the IT sector, the sales of OPTeam S.A. are subject to seasonal fluctuations. Sales are usually at their highest in the fourth quarter of the year, and at their lowest in the first quarter. The seasonality effect as well as certain irregularity of revenues may lead to periodic disruptions of the financial performance.

C.25. The Management's position on the feasibility of realising the published performance forecasts for the given year, in light of results presented in the semi-annual report compared to forecast results.

OPTeam S.A. did not publish forecasts for 2013.

C.26. Court proceedings – identification of proceedings at court, arbitration bodies of proper jurisdiction or public administration bodies.

As of 30 September 2013 and throughout the period covered by this Report, OPTeam S.A. was not involved in proceedings at court or another body regarding liabilities or debts, whose individual or combined amounts would reach at least 10% of equity.

The only case in progress against OPTeam S.A. was brought in by Centrum Elektronicznych Usług Platniczych eService S.A. with its seat in Warsaw, to establish intellectual property rights to payment terminal software developed by OPTeam S.A. The case is pending. The next hearing was scheduled for 20 February 2014. At this stage of the proceedings, the Company sees no need to establish a provision for liabilities. The Management Board of OPTeam S.A., taking into account the progress made in the negotiations with eService, does not rule out the possibility that the pending proceedings might be settled amicably.

C.27. Information on the issuer concluding one or more transactions with related parties, should they be individually or collectively material and violate the arm's length principle

The Issuer discloses that in the reporting period covered by this Report OPTeam S.A. did not conclude transactions with related parties other than according to the arm's length principle.

C.28. Operating segments

The issuer runs its business solely in information technology, involving the sale of IT services and supplying computer hardware. Nearly all of the revenue is generated in Poland. For this reason, the Issuer did not present a division into operating segments for three quarters of 2013 and comparable periods.

In the current reporting period OPTeam S.A. did not derive revenue in excess of 10% of the overall sales revenue from a single buyer.

C.29. Information on loan sureties or securities granted by the issuer or its subsidiary – to one entity or its subsidiary, if the total amount of existing sureties or guarantees is equivalent to at least 10% of the issuer’s equity

On 25.02.2013, the Management Board of OPTeam S.A. signed loan surety agreements for the affiliated company Centre of Electronic Clearance Polish ePayment with its seat in Rzeszów. The sureties extended are a continuation of the sureties extended on 25.02.2011 and 26.03.2012. By signing the surety agreements, the Issuer consented to extend joint and several surety with Polish Security Printing Works in Warsaw, the other shareholder of Polish ePayment, with regard to the loans granted by ING Bank Śląski to Polish ePayment.

On 24.04.2013, the Management Board of OPTeam S.A. signed a surety agreement for the affiliated company Centre of Electronic Clearance Polish ePayment with its seat in Rzeszów. The agreement was signed by: OPTeam S.A. as the Surety, -Kolporter Sp. z o.o. spółka komandytowo-akcyjna (limited joint-stock partnership, formerly Kolporter S.A.) with its seat in Kielce - acting as the Seller, Centre of Electronic Clearance Polish ePayment with its seat in Rzeszów (hereinafter Polish ePayment) - acting as the Buyer. By signing the surety agreement, the Issuer has consented to guarantee the timely and complete repayment of the Buyer’s liabilities, which may arise out of the open-ended cooperation agreement concluded between the Buyer and the Seller. The above-mentioned cooperation agreement involves the Seller providing goods to the Buyer for a fee. The surety includes the Buyer’s future debt to the Seller in the full amount up to 7 million zlotys (in words: seven million). The surety is interim and shall expire 12 months after the maturity date of the final invoice issued during the term of the cooperation agreement between the Seller and the Buyer.

Entity	Regon	Type of liability	Amount of liability (PLN)	Period from-to
Centre of Electronic Clearance Polish ePayment with its registered seat in Rzeszów – security for the payment of debt under loan agreement concluded on 21.02.2011 no 676/2011/00003876/00, granted by ING Bank Śląski S.A. (investment loan in PLN – capped at PLN 3 000 000)	180523400	loan suretyship	Surety up to PLN 4,500,000	from 21.02.2011 to 01.10.2017
Centre of Electronic Clearance Polish ePayment with its registered seat in Rzeszów – security for the payment of debt under multi-product loan agreement concluded on 21.02.2011 or 676/2011/00003875/00, granted by ING Bank Śląski S.A. (credit limit PLN 10 000 000)	180523400	suretyship loan	Surety up to PLN 15,000,000	from 21.02.2011 to 07.07.2018
Centre of Electronic Clearance Polish ePayment with its seat in Rzeszów - security for the payment of debt to Kolporter Sp. z o.o. under goods supply agreement for PeP, concluded on 22.04.2013	180523400	guarantee of liabilities	Surety up to PLN 7,000,000	From 22.04.2013 up to 12 months after the due date of the final

Entity	Regon	Type of liability	Amount of liability (PLN)	Period from-to
				invoice issued by Kolporter Sp. z o.o.

C.30. Dividends paid out and proposed to be paid out

Under resolution no 7/2013 of the Ordinary General Meeting of Shareholders of OPTeam S.A. on 14 June 2013 regarding distribution of profit of OPTeam S.A. for the business year 2012, the amount of PLN 584,000.00, i.e. PLN 0.08 (eight grosz) per share was designated for dividend payment, The Ordinary General Meeting of OPTeam S.A. determined the following dates related to the dividend payment from the profit for the business year 2012: the date of record – on 28 June 2013, and the date of payment – on 12 July 2013.

On 12 July 2013, the dividend was paid out to shareholders to a total of PLN 583 973.28. The remaining amount of dividend that was not paid out, amounting to PLN 26.72, is associated with the treasury stock of OPTeam S.A. and has remained in the Company as undistributed profit.

C.31. Information about the nature and economic purpose of contracts concluded by the entity which are not included in the balance sheet in the scope necessary to assess their impact on the entity's assets, finance and financial result.

OPTeam S.A. did not conclude contracts not accounted for in the balance sheet for the period from January to September 2013.

C.32. Events occurring after the balance sheet date.

After the balance-sheet date, and before the date of the condensed interim financial report for the nine-month period ending 30 September 2013 there were no events which were not and should be disclosed in the accounting books of the reporting period or disclosed in the interim condensed financial statement.

C.33. Differences between data disclosed in the financial statement and previously drawn up and published financial statements.

The present report does not contain any differences with regard to data disclosed in previously drawn up and published statements.

C.34. Other information which, in the issuer's opinion, is important in the assessment of its situation in terms of staff, assets, finance, financial performance and their changes, as well as information which is important in assessing the issuer's ability to meet its liabilities

The shares in the Centre of Electronic Clearance Polish ePayment constitute a significant item in the Issuer's financial assets. As of 30 September 2013, OPTeam S.A. holds a 50% share in the authorised capital of Polish ePayment (Cf. Note C.18).

The Management Board of OPTeam S.A. disclosed in the current report no 9/2013 of 18.04.2013 (including the amendment of 14.11.2013) the financial plans of Polish ePayment for 2013-2016. After three quarters of 2013, Polish ePayment performed better than anticipated, which indicates that it is highly likely that the financial assumptions for the current year will be realised.

C.35. Identification of factors which, in the issuer's opinion, will affect its performance within a time span of at least one quarter.

The issuer does not identify factors which may have a significant impact on the performance of OPTeam S.A. within a time span of at least one quarter.

Management Board of OPTeam S.A.

Andrzej Pelczar – President of the Management Board

Wacław Szary – Vice President of the Management Board

Bogdan Niziołek – Vice President of the Management Board

Tajęcina, 14 November 2013