



REPORT

**on review of condensed interim
financial statements of**

CI GAMES S.A.

**covering the period from
January 1, 2014 to June 30, 2014**

Misters Audytor Adviser Sp. z o.o.
Warsaw, August 2014

**Independent statutory auditor's report
on review of condensed interim financial statements of
CI GAMES S.A.
covering the period from
January 1, 2014 to June 30, 2014**

**To the Shareholders, Supervisory Board and Management Board of
CI GAMES S.A.**

We have reviewed the enclosed condensed interim financial statements of CI Games S.A., having its registered office in Warsaw, ul. Puławska 182, which consist of a condensed statement of financial position as at June 30, 2014, condensed statement of profit and loss, condensed statement of comprehensive income, condensed statement of cash flows and condensed statement of changes in equity for the period from January 1, 2014 to June 30, 2014, together with notes to the financial statements.

The Management Board of CI Games S.A. is responsible for the drafting of these condensed interim financial statements in accordance with International Accounting Standard IAS 34 – “Interim Financial Reporting”, as approved by the European Union, together with other regulations in force.

Our task was to review these condensed interim financial statements.

We performed the review in accordance with the provisions of the national financial audit standards issued by the National Chamber of Statutory Auditors in Poland. These standards impose the obligation on us to plan and perform the review in such manner as to obtain reasonable assurance that the financial statements are free from material misstatement.

We performed the review mainly through analyzing data from the financial statements, inspecting the accounting records and using information obtained from management and persons responsible for the Company's finances and accounting.

The scope and methods for review of the financial statements differ significantly from audits constituting the basis for an opinion on compliance with the legally binding accounting requirements for annual financial statements, their reliability and clarity, and for this reason we are unable to issue such an opinion concerning the enclosed condensed interim financial statements.

On the basis of the review, we did not identify anything that would allow us to conclude that the condensed interim financial statements of CI Games S.A. were not prepared, in all material respects, in accordance with IAS 34 – “Interim Financial Reporting”, approved by the European Union.

On behalf of **Misters Audytor Adviser Sp. z o.o.**

Warsaw, ul. Wiśniowa 40 lok. 5

Entity entered into the list of entities authorized to audit financial statements, no. 3704

Lead auditor:

Jadwiga Kaźmierczak

[signature]

Statutory Auditor 6062

Barbara Misterska-Dragan

President of the Management Board / Statutory Auditor 2581

[signature]

On behalf of **Misters Audytor Adviser Sp. z o.o.**
Entity entered into the list of entities authorized to
audit financial statements, no. 3704
Warsaw, ul. Wiśniowa 40 lok. 5

Warsaw, August 29, 2014