

**REPORT  
OF AN INDEPENDENT STATUTORY AUDITOR  
ON REVIEW OF THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
OF CI GAMES S.A.  
COVERING THE PERIOD FROM JANUARY 1, 2013 TO JUNE 30, 2013**

To the Shareholders and Supervisory Board of CI Games S.A.

We reviewed the enclosed condensed consolidated interim financial statements of CI Games S.A., having its registered office in Warsaw, ul. Puławska 182 (the Company), which consist of the separate balance sheet drawn up as at June 30, 2013, separate statement of profit and loss, separate statement of comprehensive income, separate statement of changes in equity and separate statement of cash flows for the period from January 1, 2013 to June 30, 2013, together with notes to the financial statements.

The Management Board of CI Games S.A. is responsible for the drafting of these 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 separate interim financial statements.

We carried out 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 carry out the review in such manner as to gain rational certainty that the financial statements do not contain significant irregularities. We conducted 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 parent’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 separate interim financial statements.

On the basis of the review we did not identify anything which would allow us to conclude that the condensed consolidated interim financial statements of CI Games S.A. do not reliably and clearly, in all significant aspects, present the property and financial situation of the Company as at June 30, 2013, together with its financial result and cash flows for the period from January 1, 2013 to June 30, 2013 in accordance with International Accounting Standard IAS 34 – “Interim Financial Reporting”, approved by the European Union.

[signature]

Statutory Auditor no. 11505

Jędrzej Szalacha

Lead Statutory Auditor

carrying out the review



**CSWP Audyt Spółka z ograniczoną  
odpowiedzialnością Sp. k.**  
ul. Nowy Świat 49  
00-042 Warsaw, Poland  
tel. +48 22 101 20 01  
fax: +48 22 100 59 94  
[www.cswp.pl](http://www.cswp.pl)

CSWP Audyt Spółka z ograniczoną  
odpowiedzialnością Sp. k.

Entity authorized to audit  
financial statements, entered  
into the list of authorized  
entities, no. 3767 held by  
the National Chamber of  
Statutory Auditors

Warsaw, August 26, 2013