



Report

on the review of the midyear abbreviated
consolidated financial statement and the midyear
abbreviated financial statement

**of the CI GAMES Capital Group
and
CI GAMES spółka akcyjna**

covering the period from 1 January 2017 to 30 June 2017

Misters Audytor Adviser Spółka z o.o.
Warsaw, 5 September 2017

***An independent statutory auditor's report on the review
of the midyear abbreviated consolidated financial statement and
midyear abbreviated financial statement
of the CI GAMES Capital Group and CI GAMES S.A. covering the period
from 1 January 2017 to 30 June 2017***

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

Introduction

We have reviewed the enclosed midyear abbreviated consolidated financial statement of the CI GAMES Capital Group, whose parent company is CI GAMES spółka akcyjna (the Company) with its registered office in Warsaw (02-670), ul. Puławska 182, and the enclosed midyear abbreviated financial statement of the Company, consisting of: the abbreviated consolidated report on the financial situation and abbreviated report on the financial situation as at 30 June 2017, abbreviated consolidated statement of comprehensive income, abbreviated statement of comprehensive income, abbreviated consolidated statement of change in equity, abbreviated statement of change in equity, abbreviated consolidated statement of cash flows and abbreviated statement of cash flows for the period from 1 January 2017 to 30 June 2017, as well as selected additional and explanatory information (“*the midyear abbreviated consolidated financial statement and the midyear abbreviated financial statement*”).

The Parent Company's Management Board is responsible for preparation and presentation the midyear abbreviated consolidated financial statement and the midyear abbreviated financial statement in accordance with International Accounting Standard 34 *Interim Financial Reporting*, published in the form of regulations of the European Commission. We are responsible for formulating a conclusion regarding the midyear abbreviated consolidated financial statement and the midyear abbreviated financial statement based on our review.

Review scope

We have conducted our review in accordance with the provisions of the National Auditing Standard 2410 in the wording of International Standard on Review Engagements 2410 *Review of interim financial information performed by the independent statutory auditor of the entity*, adopted by Resolution No. 2783/52/2015 of the National Council of Statutory Auditors on 10 February 2015, as amended.

The review of the financial statement consists in directing inquiries, primarily to persons responsible for finance and accounting, carrying out analytical procedures and other reviewing procedures as well as evaluating the obtained evidence.

The review has a significantly narrower scope than audits conducted in accordance with the National Auditing Standards in the wording of International Standards on Auditing adopted by Resolution No. 2783/52/2015 of the National Council of Statutory Auditors on 10 February 2015, as amended. As a result, the review is not sufficient to ensure that all relevant issues which would be identified during the audit have been disclosed. Therefore, we do not express an opinion on the audit of the midyear abbreviated individual financial statement.

Conclusion

Based on our review, nothing has come to our attention to cause us to believe that the enclosed midyear abbreviated consolidated financial statement and the enclosed midyear abbreviated financial statement were not prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting* announced in the form of regulations of the European Commission.

On behalf of **Misters Audytor Adviser Spółka z o.o.**
Warsaw, ul. Wiśniowa 40 lok. 5
Entered in the list of audit companies under number 3704

Lead Statutory Auditor:

Magdalena Kozłowska



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Statutory Auditor
no. 11553

Warsaw, 5 September 2017