

**BUFIKS**

**AUDITOR OPINION**

**to the Members and Supervisory Board of  
Centrum Banku Śląskiego Sp. z o.o. in Katowice**

We audited the attached financial statements of **Centrum Banku Śląskiego Spółka z ograniczoną odpowiedzialnością** with its registered office in Katowice, ul. Chorzowska 50 ("Company"), including:

- an introduction to the financial statements;
- a balance sheet prepared as of 31 December 2012, which records total assets and equity and liabilities both amounting to **PLN 225 405 587.13**  
(say: two hundred twenty five million four hundred five thousand five hundred eighty seven zloty 13/100)
- a profit and loss account for the financial year from 1 January 2012 to 31 December 2012, which records the net profit of **PLN 11 759 825.76**  
(say: eleven million seven hundred fifty nine thousand eight hundred twenty five zloty 76/100)
- a statement of changes in equity for the financial year from 1 January 2012 to 31 December 2012, which records increase in equity by **PLN 11 759 825.76**  
(say: eleven million seven hundred fifty nine thousand eight hundred twenty five zloty 76/100)
- a statement of cash flows for the financial year from 1 January 2012 to 31 December 2012, which records decrease in cash by **PLN (38 676 041.43)**  
(say: thirty eight million six hundred seventy six thousand forty one zloty 43/100)
- supplementary information and explanatory notes.

The Directors of the Company are responsible for the preparation of financial statements and a report on activities in accordance with applicable regulations.

The Directors and Supervisory Board of the Company must assure that financial statements and a report on activities comply with requirements set out in the Accounting Act of 29 September 1994 (Journal of Laws No. 2009.152.1223, as amended), hereinafter referred to as the "Accounting Act".

Our duty was to audit and present our opinion whether the financial statements comply with accounting principles (policy) and present the true and fair view, in all material aspects, of the Company's assets, financial position and performance, as well as whether books of account based on which the financial statements are prepared are accurate.

We audited the financial statements on the basis of:

- 1) Chapter 7 of the Accounting Act,
- 2) Polish Financial Auditing Standards issued by the Board of Statutory Auditors in Poland.

We planned and conducted the audit of the financial statement in such a manner so that to obtain reasonable assurance that would enable us to express our opinion on the financial statements. The audit comprised in particular: verification whether the Company's accounting principles (policy) and significant estimates are correct, verification, mostly on a test basis, of

accounting evidence and records based on which figures and disclosures in the financial statements were recorded, as well as the overall assessment of the financial statements.

In our opinion, the audit provided sufficient basis for us to present our comments.

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

- a) present fair and true information that is necessary to evaluate the Company's assets and financial position as of 31 December 2012, as well as the Company's financial results for the financial year from 1 January 2012 to 31 December 2012;
- b) were prepared in accordance with the applicable accounting principles (policy) and on the basis of the accurately kept books of account;
- c) comply with legal regulations and the Company's Articles of Incorporation that influence the content of the financial statements.

The report on the Company's activities is complete within the meaning of Art. 49.2 of the Accounting Act and information presented therein and coming from the audited financial statements is consistent with the latter.

Key auditor that conducted the audit  
on behalf of BUFIKS Biuro Usług  
Finansowo-Księgowych Sp. z o.o.  
GRUPA FINANS-SERVIS

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Ilona Jaroszek, Reg. No. 10470

Board of Directors of  
BUFIKS Biuro Usług Finansowo-  
Księgowych Sp. z o.o. GRUPA FINANS-  
SERVIS

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Piotr Kołodziejczyk, Auditor, No. 9324  
Chairman of the Board

BUFIKS Biuro Usług Finansowo-Księgowych Sp. z o.o.  
GRUPA FINANS-SERVIS  
40-084 Katowice, ul. Sokolska 3  
Entity authorised to audit financial statements  
(No. 660 in the list of the Polish Board of Statutory Auditors)

Katowice, 5 February 2013