

OPINION OF INDEPENDENT CERTIFIED AUDITORS

For the Supervisory Board of Asseco South Eastern Europe SA

1. We have audited the accompanying financial statements for the year ended 31 December 2010 of Asseco South Eastern Europe SA (the "Company") with registered seat at 14 Olchowa St., Rzeszów, Poland, including the balance sheet made as at 31 December 2010, and the profit and loss account, statement of comprehensive income, statement of changes in equity, statement of cash flows for the period from 1 January 2010 to 31 December 2010 as well as supplementary information and explanations (collectively the "accompanying financial statements").
2. The Management Board of the Company is responsible for reliability and fairness of the accompanying financial statements, for their preparation in compliance with the applicable accounting principles (policy) as well as for accuracy of the accounting books. Furthermore, the Company's Management Board and members of the Supervisory Board are obliged to ensure that the accompanying financial statements and the report on the Company's business operations both satisfy the requirements under the Accounting Act of 29 September 1994 (Journal of Laws of 2009 No. 152, item 1223, as amended – the "Accounting Act"). Our assignment was to audit the accompanying financial statements and, on the basis of such audit, express an opinion whether they comply in all material respects with the applicable accounting principles (policy) and whether they in all material respects present a true and fair view of the Company's assets, financial position and financial results, and furthermore whether the accounting books providing the basis for preparation of these financial statements are in all material respects appropriately maintained.
3. We have audited the accompanying financial statements in accordance with the provisions of:
 - chapter 7 of the Accounting Act,
 - the national financial auditing standards set forth by the National Council of Statutory Auditors in Poland,

and in such a way as to obtain reasonable confidence that the financial statements are free from any material faults. In particular, the audit included examination, mostly at random, of the accounting records underlying the financial figures and disclosures presented in the accompanying financial statements. The audit also comprised an assessment of correctness of the accounting principles adopted and applied by the Company, verification of significant estimates made by the Company's Management Board as well as an overall evaluation of presentation of the accompanying financial statements. We believe that our audit provided a reasonable basis to issue an opinion on the accompanying financial statements treated as a whole.

4. In our opinion the accompanying financial statements, in all material respects:
 - present true and fair information which is essential for assessing the Company's financial results on business operations in the period from 1 January 2010 to 31 December 2010, as well as the Company's assets and financial position as at 31 December 2010;
 - were prepared in compliance with the International Financial Reporting Standards adopted by the European Union and on the basis of appropriately maintained accounting books;
 - comply, in their form and content, with the applicable regulations pertaining to the preparation of financial statements, and with the provisions of the Company's Articles of Association.
5. We have reviewed the Management's report on the Company's business operations conducted in the period from 1 January 2010 to 31 December 2010 and on the principles for preparation of the annual financial statements (the "Report on business operations"), and deemed it consistent with the disclosures made in the accompanying financial statements. Information provided in the Report on business operations complies with the applicable provisions of the Regulation of the Minister of Finance of 19 February 2009 regarding current and periodic information to be submitted by issuers of securities and conditions for recognizing as equivalent information required by laws of a non-member state (Journal of Laws of No. 33, item 259 – the "Regulation on current and periodic information").

Warsaw, 16 March 2011