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OPINION OF THE INDEPENDENT AUDITOR

To the Management Board of Polkomtel S.A.

We have audited the accompanying consolidated interim financial statements of Polkomtel S.A. Group, seated in Warsaw, ul. Postępu 3 ("the Group"), which comprise the consolidated interim statement of financial position as at 30 June 2011, the consolidated interim statement of comprehensive income, the consolidated interim statement of changes in shareholders' equity and the consolidated interim statement of cash flows for the period from 1 January 2011 to 30 June 2011 and notes to the consolidated interim financial statements, comprising of a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Interim Financial Statements

Management of the Parent Entity is responsible for the preparation and fair presentation of these consolidated interim financial statements in accordance with the International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union ("IAS 34") and other applicable regulations. Management of the Parent Entity is also responsible for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility, based on our audit, is to express an opinion on these consolidated interim financial statements. We conducted our audit in accordance with national standards on auditing issued by Polish National Council of Certified Auditors and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



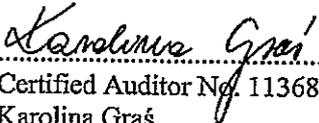
Opinion

In our opinion, the accompanying consolidated interim financial statements of Polkomtel S.A. Group have been prepared and present fairly, in all material respects, the financial position of the Group as at 30 June 2011 and its financial performance and its cash flows for the period from 1 January 2011 to 30 June 2011, in accordance with IAS 34, and are in compliance with the respective regulations that apply to the consolidated interim financial statements, applicable to the Group.

Other Matters

The corresponding figures presented in the consolidated interim statement of financial position and related notes are based on the consolidated financial statements of the Group as of and for the year ended 31 December 2010, which were audited by another auditor who expressed an unqualified opinion on those consolidated financial statements on 17 March 2011. The corresponding figures for the six month period ended 30 June 2010, presented in the consolidated interim statement of comprehensive income, consolidated interim statement of changes in shareholders' equity and the consolidated interim statement of cash flows and related notes are based on the consolidated financial statements of the Group as of and for the six month period ended 30 June 2010, which were audited by another auditor who expressed an unqualified opinion on those consolidated financial statements on 17 August 2010. The corresponding figures for the three month period ended 30 June 2010, presented in the consolidated interim statement of comprehensive income and related notes were not audited.

On behalf of KPMG Audyt Sp. z o.o.
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Certified Auditor No. 11368
Karolina Graś

24 August 2011
Warsaw


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Certified Auditor No. 9645
Director

Marek Strugała