

CHEMOSERVIS-DWORY S.A.

**INTERIM FINANCIAL STATEMENTS
FOR THE 6 MONTHS PERIOD ENDED ON 30 JUNE 2009 YEAR
PREPARED IN COMPLIANCE WITH INTERNATIONAL
STANDARDS OF THE FINANCIAL REPORTING,
WHICH WAS CONFIRMED BY THE EUROPEAN UNION**

Oświęcim, 25 August 2009 year

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MANAGEMENT BOARD STATEMENT

According to the article 52 laws about the accountancy from the day 29 September 1994 year with later changes, the Management Board of the CHEMOSERVIS-DWORY S.A. introduces the interim financial statement for the 6 months period ended on 30 June 2009 on which consists:

- Profit and loss account for the period 01.01.2009 – 30.06.2009 year,
- Report from total income for the period 01.01.2009 - 30.06.2009 year,
- Report from financial situation on day 30.06.2009 year,
- Statement from changes in equity for the period 01.01.2009 - 30.06.2009 year,
- Report from cash flows for the period 01.01.2009 - 30.06.2009 year,
- Additional information about accounting policies and other explanatory notes.

Interim financial statement and comparable data were prepared formally with International Standards of the Financial Accounting which was confirmed by the European Union („MSSF UE) and in the manner true, reliable and bright introduces the situation property- and financial of the Company and the financial result.

Interim report from the activity of the CHEMOSERVIS-DWORY S.A. contains the true picture of the development and achievements of the Company, in this the description of basic risks and threats.

The subject authorized to the investigation of the finance statement making the investigation of the financial interim statement became chosen in accordance with the rights regulations. This subject and expert auditors making the investigation performed conditions to the edition of the impartial and independent opinion about the investigation in compliance with proper regulations of the national law.

Sławomir Szata – Member of the Board
Strategy and Development Director

Krzysztof Miąskiewicz - CEO
General Director

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Oświęcim, 25 August 2009 year

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

**PROFIT AND LOSS ACCOUNT
for the 6 months period ended on 30 June 2009 year.**

	Note	rotary period	
		for 6 months ended on 30.06.2009	for 6 months ended on 30.06.2008
		(unresearched) PLN	(unresearched) PLN
CONTINUED ACTIVITY			
Incomes from sale	1a-1d	11 850 840,70	12 489 746,65
Costs of sale	2	9 780 631,71	9 883 158,81
The gross profit from the sale		2 070 208,99	2 606 587,84
Remaining operating-incomes	3	13 957,27	329 359,85
Selling costs		492 384,04	455 771,71
Genera costs of the Management		1 325 829,91	1 316 249,17
Remaining operating costs	4	154 152,30	82 246,96
The profit on the operating-activity		111 800,01	1 081 679,85
Financial incomes	5a,5b	115 437,10	41 385,68
Financial costs	6a	1 029,53	4 689,23
Financial net incomes		114 407,57	36 696,45
Pre-tax profit		226 207,58	1 118 376,30
The income tax	7a-7c	193 882,00	207 323,00
The net profit from continued activity		32 325,58	911 053,30
profit (loss) from discontinued operations		0,00	0,00
Profit (loss) for the reporting period		32 325,58	911 053,30
Net income for the attributable period:			
- Shareholders of the patent units		32 325,58	911 053,30
- Minority shareholders		0,00	0,00
Earnings per share from continuing operations:			
- Basic		0,00	0,07
- Diluted		0,00	0,07

*Profit and loss account must be considered together with the explanatory notes
which are an integral part of the financial statements*

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

REPORT FROM TOTAL INCOME
for the 6 months period ended on 30 June 2009 year.

Note	rotary period	
	for 6 months ended on 30.06.2009	for 6 months ended on 30.06.2008
	(unresearched) PLN	(unresearched) PLN
Profit (loss) for the reporting period	32 325,58	911 053,30
Other comprehensive income	0,00	0,00
Income tax on the components of other comprehensive income	0,00	0,00
Other comprehensive income after tax	0,00	0,00
Total net revenues	32 325,58	911 053,30
Other net income made for:		
- Shareholders of the patent units	0,00	0,00
- Minority shareholders	0,00	0,00

Sławomir Szata – Member of the Board
Strategy and Development Director

Krzysztof Miąskiewicz - CEO
General Director

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Oświęcim, 25 August 2009 year

*Report from total income must be considered together with the explanatory notes
which are an integral part of the financial statements*

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

REPORT FROM FINANCIAL SITUATION on day 30.06.2009 year

		situation at	
		30.06.2009	31.12.2008
		(unresearched)	(unresearched)
Note		PLN	PLN
ASSETS			
Permanent assets			
	Tangible permanent assets	4 947 228,11	4 928 869,77
	Intangible assets	53 560,33	57 536,37
	Deferred tax liabilities	234 351,00	445 544,00
	Long-term prepayments and accrued expenses	0,00	1 512,50
	Total fixed assets	5 235 139,44	5 433 462,64
Current assets			
	Stocks	357 890,78	376 147,46
	Receivables from trade, delivery and other receivables	3 754 865,95	4 698 710,34
	Claims arising from income tax	0,00	70 441,00
	Cash and cash equivalents	5 938 413,88	5 025 856,74
	Short-term prepayments	410 788,56	33 575,29
	Total current assets	10 461 959,17	10 204 730,83
TOTAL ASSETS		15 697 098,61	15 638 193,47
DEBIT			
Equity			
	Share capital	6 792 000,00	6 792 000,00
	Supply capital	226 865,00	153 885,48
	Reserve capital	3 499 439,19	3 499 439,19
	Retained earnings	56 550,05	912 243,99
	Shareholders equity without minority interests	10 574 854,24	11 357 568,66
	Capital attributable to minority interests	0,00	0,00
	Total equity	10 574 854,24	11 357 568,66
Liabilities			
Long-term liabilities			
	Provision for employee benefits and other long-term reserve	537 896,00	530 148,00
	Deferred tax liabilities	177 810,00	195 121,00
	Total long-term liabilities	715 706,00	725 269,00
Short-term liabilities			
	Liabilities from trade and other payables	4 112 572,74	3 059 882,94
	Provision for employee benefits and other short-term reserves	217 203,00	69 527,00
	Accruals	76 762,63	425 945,87
	Total short-term liabilities	4 406 538,37	3 555 355,81
TOTAL DEBIT		15 697 098,61	15 638 193,47

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

REPORT FROM FINANCIAL SITUATION on day 30.06.2009 year**OFF BALANCE SHEET ITEMS - DUTIES AND LIABILITIES**

	Note	situation at	
		30.06.2009	30.06.2008
		(unresearched) PLN	(unresearched) PLN
1. Conditionally claims	29	51 450,00	0,00
1.1. From related units (due to)		0,00	0,00
1.2. From other entities (due to)		51 450,00	0,00
A. due bill		51 450,00	0,00
2. Conditionally liabilities	29	4 599 783,20	1 016 991,60
2.1. For the benefit of related units (due to)			0,00
2.2. For the remaining units (due to)		4 599 783,20	1 016 991,60
A. liability bill		2 498 883,20	1 016 991,60
B. provided insurance guarantees		1 600 900,00	0,00
C. blocking of funds		500 000,00	0,00
Total off-balance sheet:		4 651 233,20	1 016 991,60

Sławomir Szata – Member of the Board
Strategy and Development Director

Krzysztof Miąskiewicz - CEO
General Director

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Oświęcim, 25 August 2009 year

*Report from financial situation must be considered together with the explanatory notes
which are an integral part of the financial statements*

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

**STATEMENT FROM CHANGES IN EQUITY
for the 6 months period ended on 30 June 2009 year.**

	Share capital	Supply capital	Reserve capital	Retained earnings	Total Equity
	PLN	PLN	PLN	PLN	PLN
On day 1 January 2009 year	6 792 000,00	153 885,48	3 499 439,19	912 243,99	11 357 568,66
For the period	0,00	0,00	0,00	32 325,58	32 325,58
Other comprehensive income	0,00	0,00	0,00	0,00	0,00
Total income for the period	0,00	0,00	0,00	32 325,58	32 325,58
Payment of dividends	0,00	0,00	0,00	-815 040,00	-815 040,00
Injection of reserve capital from the profit for the previous financial year	0,00	72 979,52	0,00	-72 979,52	0,00
On day 30 June 2009 year (unresearched)	6 792 000,00	226 865,00	3 499 439,19	56 550,05	10 574 854,24
On day 1 January 2008 year	6 792 000,00	885,48	1 694 211,35	1 958 227,84	10 445 324,67
Zysk za okres	0,00	0,00	0,00	911 053,30	911 053,30
Other comprehensive income	0,00	0,00	0,00	0,00	0,00
Total income for the period	0,00	0,00	0,00	911 053,30	911 053,30
Payment of dividends	0,00	0,00	0,00	0,00	0,00
Injection of stock capital from the profit for the previous financial year	0,00	0,00	1 805 227,84	-1 805 227,84	0,00
Injection of reserve capital from the profit for the previous financial year	0,00	153 000,00	0,00	-153 000,00	0,00
On day 30 June 2008 year (unresearched)	6 792 000,00	153 885,48	3 499 439,19	911 053,30	11 356 377,97

Sławomir Szata – Member of the Board
Strategy and Development Director

Krzysztof Miaśkiewicz - CEO
General Director

Oświęcim, 25 August 2009 year

Statement from changes in equity must be considered together with the explanatory notes which are an integral part of the financial statements

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

**REPORT FROM CASH FLOWS
for the 6 months period ended on 30 June 2009 year.**


	rotary period	
	for 6 months ended on 30.06.2009	for 6 months ended on 30.06.2008
	(unresearched) PLN	(unresearched) PLN
Cash flow from operating activities		
Gross profit (loss)	226 207,58	1 118 376,30
<i>Adjustments reconciling net income to funds generated from operations</i>		
Depreciation	292 794,57	247 236,85
Interest and participation in profits (dividends)	2,80	-9 644,39
Interest on leasing	0,00	-454,24
Current income tax on the gross profit	-193 882,00	-207 323,00
Income tax paid	0,00	-86 344,00
(Profit) loss from investment activities	3 274,13	0,00
Change in working items capital:		
Change in reserves	138 113,00	-250 065,00
Change in stocks	18 256,68	356 037,71
Change in receivables	1 014 285,39	254 511,33
Change in current liabilities excluding borrowings	1 052 689,80	457 181,12
Change in accruals	-513 691,01	-347 341,05
Other adjustments	0,00	0,00
Net cash from operating activities	2 038 050,94	1 532 171,63
Cash flows from investing activities		
Proceeds from disposal of intangible and tangible fixed assets	1 510,75	313,54
Repayment of loans granted to subsidiaries	0,00	11 900,00
➤ Other revenues from financial assets	0,00	11 900,00
Interest received	0,00	0,00
Acquisition of intangible and tangible fixed assets	-311 961,75	-761 447,84
Loans to subsidiaries	0,00	-1 500 000,00
Net cash used in investing activities	-310 451,00	-2 249 234,30
Cash flows from financing activities		
Inne wpływy finansowe (opłacenie kapitału zakładowego)	0,00	2 250 000,00
Payment obligations under finance leases - capital	0,00	-15 094,91
Payment obligations under finance leases - interest	0,00	454,24
Dividends to owners	-815 040,00	0,00
Interest paid	-2,80	-2 255,61
Net cash from financing activities	-815 042,80	2 233 103,72

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

REPORT FROM CASH FLOWS

for the 6 months period ended on 30 June 2009 year. Continued.

	Note	rotary period	
		for 6 months ended on 30.06.2009 (unresearched) PLN	for 6 months ended on 30.06.2008 (unresearched) PLN
Net cash flow, together		912 557,14	1 516 041,05
Cash and cash equivalents at beginning of the period		5 025 856,74	1 315 813,95
Cash and cash equivalents at end of the period	28	5 938 413,88	2 831 855,00
 including cash of reduced availability of	15a	688 717,00	58 596,79

Sławomir Szata – Member of the Board
Strategy and Development Director

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Krzysztof Miąskiewicz - CEO
General Director

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Oświęcim, 25 August 2009 year

*Report from cash flows must be considered together with the explanatory notes
which are an integral part of the financial statements*

THE ADDITIONAL INFORMATION ABOUT ACCEPTED RULES OF THE ACCOUNTANCY AND OTHER EXPLANATORY INFORMATION**Basic data of the Company:**

Name:	CHEMOSERVIS-DWORY S.A.
Seat:	Chemików Street no. 1, 32-600 Oświęcim
NIP	549-19-11-468
REGON	070889223
Telephone:	(33) 847 20 62
Telefax:	(33) 847 37 04
E-mail:	sekretariat@chemoservis.pl
Web site:	www.chemoservis.pl
Registration:	The company became registered in the day 03 September 2007 year by The District Court for Kraków, XII Economic Department of the National Register Court under KRS No. 0000287238

The company was established with the contract prepared in the form of the Notary deed, and review no. 8477/97, from the day 15.12.1997 year.












From the moment of the establishing that is since 5 January 1998 year to the 3 September 2007 year the Company functioned as CHEMOSERVIS-DWORY the Limited liability company, registered through The District Court in Bielsko-Biała, the Department VI Economic under the number RHB 3119 and then KRS No. 0000049456 in the Regional Court for Cracow - XII Economic Department of the National Register Court.

Extraordinary shareholders meeting of CHEMOSERVIS-DWORY the Limited liability company, in the Resolution the number 1/2007 from the day 7 August 2007 year, contained in the act with the Notary Repetitive course and the number 5079/2007 made the transformation of the limited liability company into the joint stock company.

On 25 November 2008 year, the Company made it's debut on the Stock Exchange, making for trading shares of the Company Series A

The company acts based on the statute (the authenticated deed from the day 07 August 2007 year, review no. 5079/2007 and with later changes) and regulations of the Code of commercial entities.

The basic object of the activity of the company realized in the rotary period:

-  (28.11) the production of metal constructions and their parts,
-  (28.12.Z) the production of metal-elements of the building woodwork,
-  (28.21.Z) the production of tanks, containers and metal-reservoirs,
-  (28.51.Z) the metalworking and the coating of metals,
-  (28.52.Z) the mechanical working of metal-elements,
-  (28.75.B) the production of metal-products – remaining,
-  (29.14.Z) the manufacture of bearings of circles of toothed gears and driving elements,
-  (42.22.Z) the execution of the construction and to cover of roof,
-  (45.33.Z) the exercise of thermal installations water, ventilating and gaseous,
-  (45.34.Z) the exercise of remaining building installation,
-  (45.42.Z) the joinery installation.

The register:

District Court for Kraków-City Center in Kraków, XII Commercial Division of the National Register Court, KRS No. 0000287238

The Company's lifetime:

The Company's lifetime according to contract is unlimited.

The period embraced of financial data:

The financial information became prepared for the period from 1 January to 30 June 2009 year, however comparable data embrace the period from 1 January to 31 December 2008 year for statement of financial position and the period from 1 January to 30 June 2008 year, to report total revenues, reports of changes in equity and cash flow statements.

The functional currency and the currency of the presentation of finance statements.

A functional currency of the Company and a currency of the presentation of the present finance statement is the Polish zloty.

The composition of statutory organs of the Company according to the state on day 30 June 2009 year:**Management Board:**

Krzysztof Miaškiewicz	- CEO
Bronisław Głowacki	- Member of the Board

Supervisory Board:

Tomasz Mazur	- Chairman of the Supervisory Board
Zygfryd Płochocki	- V-ce Chairman of the Supervisory Board
Andrzej Gastolek	- Secretary of the Supervisory Board
Andrzej Rusek	- Member of the Supervisory Board
Janisław Zwoliński	- Member of the Supervisory Board

Proxy:

Monika Dźwigońska	- Financial Director – General Accountant
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Changes in the Management Board between 01 January 2009 year and 30 June 2009 year:

Grzegorz Dobrowolski	- appeal on 23 June 2009 year on the Supervisory Board Resolution no. 32/2009
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Changes in the Supervisory Board between 01 January 2009 year and 30 June 2009 year:

There were no changes in Supervisory Board in the period stated above.

The composition of the bodies of the Company after the balance day and day of report publication:**Management Board:**

Krzysztof Miaškiewicz	- CEO
Sławomir Szata	- Member of the Board

Changes in the Management Board between balance day and :

Bronisław Głowacki	- appeal on 30 July 2009 year on the Supervisory Board Resolution no. 40/2009
Sławomir Szata	- appointment on 30 July 2009 year on the Supervisory Board Resolution no. 40/2009

The Company does not possess internal organizational units preparing independent finance statements.

The Company does not draw up consolidated financial statements.

The financial statements are prepared on a going concern by the Company in the foreseeable future, covering a period of not less than one year from the balance sheet, not reduced significantly in the field. There are also no circumstances indicating a threat to the continuation.

Aggregation and transformation of Companies

The Company is not connected with another entity for their business. In 2007 year, Company changed it's legal personality through the conversion from the Company Limited Liability to the Joint Stock Company, which was registered in National Register Court on 03 September 2007 year. Since 25 November 2008 year, Company is listed on the Stock Exchange. Been put on the market shares of the Company Series A.

Corrections resulting from the opinion of subjects authorized to the audit

In introduced finance statement one did not make corrections resulting from provisions in opinions of subjects authorized to the audit of finance statements for years for which finance statement and comparable data financial were placed in the prospectus, because opinions did not contain provisions.

Presented financial data at 30 June 2009 year and for the 6 month period ended that date are subject to review by the auditor. Financial data as at 30 June 2008 year and for the 6 month period ended that date shall not be subject to review by the auditor. Financial data as at 31 December 2008 and for the year ended on 31 December 2008 year are subject to examination by the auditor, who issued an audit opinion on 15 April 2009 year.

The declaration about the conformity

Presented interim condensed financial report meets all the requirements of MSR 34 "Interim financial reporting" and present fairly the financial position as at 30 June 2009 year and 31 December 2008 year the results of it's operations for the 6 month period ended on 30 June 2009 year and 30 June 2008 year and cash flows for the period of 6 months ended on 30 June 2009 year and 30 June 2008 year.

Condensed financial statements have been prepared on a going concern by the Company. At the date of approval of these financial statements does not indicate the existence of circumstances indicating a threat to continue the business of the Company.

The report was drawn up using accounting policies consistent with International Accounting Standards /International Financial Reporting Standards/, which were approved by the European Union, hereinafter referred to as "IFRS EU", in the absence these standards in accordance with the requirements of the Act from 29 September 1994 about accounting (Act Journal from 2002 year, no. 76, position 694 with later changes) and issued pursuant to regulations and in accordance with the requirements set out in the Minister of Finance dated on 19 February 2009 year on current and periodic information disclosed by issuers of securities and the conditions for recognition as equivalent to the information required by law non-member country (Act Journal from 2009 year, no. 33, position 259). MSSF UE contain all the International Accounting Standards, International Financial Reporting Standards and related interpretations go beyond these Standards and interpretations that are awaiting approved by the European Union but not yet in force.

Financial information prepared using uniform accounting policies for like transactions and other events in similar circumstances. Principles (policy) of accounting used to prepare the interim condensed financial statements are consistent with those applied in preparing the annual financial statements of the Company for the year ended on 31 December 2008 year, with the exception of the following changes to the application of standards and new interpretations in force for annual periods beginning on or after 1 January 2009 year:

- MSSF 8 Operating Segments - applicable for annual periods beginning on or after 1 January 2009 year or later;
- MSR 1 Presentation of Financial Statements - to be applied for annual periods beginning on or after 1 January 2009 year or later;
- MSR 23 Borrowing costs - applicable to annual periods beginning on or after 1 January 2009 year or later;
- MSSF 2 Share-based payments: vesting conditions and cancellations - to be applied for annual periods beginning on or after 1 January 2009 year or later;
- Changes to MSR 32 and MSR 1 Financial instruments puttable and obligations arising on liquidation (companies) - to be applied for annual periods beginning on or after 1 January 2009 year or later;
- Changes to MSSF 1 and MSR 27 The cost of investment in subsidiary, jointly controlled entity and associate - to be applied for annual periods beginning on or after 1 January 2009 year or later.

With the exception of MSSF 8, which affects the Disclosure and MSR 1, which affects the presentation of financial statements, the Board does not foresee that the implementation of these standards and interpretations have a significant impact on the Company applied the principles (policy) accounting. MSSF 8 requires disclosure of information concerning the Company operating segments and replaces the requirement to identify reportable segments in the primary segment (industry) and the complementary segments (geographical). Applying this standard had no impact on the Company financial position or results of its operations. Company concluded that the operating segments identified on the basis of MSSF 8 coincide with the segments identified in accordance with the requirements of MSR 14 Segment Reporting.

The revised MSR 1 Presentation of Financial Statements introduces a distinction between such changes in equity arising from transactions with owners and those which arise from other transactions. The company until now there were other transactions related to equity capital, which do not arise from transactions with owners. The Standard also reported on the total income, which includes all items of income and expense recognized in profit or loss and all other items identified revenues and costs, but it is possible to present two related reports. The company has chosen to present two related reports.

The following standards and interpretations have been issued by the International Accounting Standards Committee or the International Financial Reporting Interpretations and not yet in force:

- Revised MSR 3 Business combinations - to be applied for annual periods beginning on or after 1 July 2009 year or later - the date of approval of these financial statements is non approved by the EU;
- Revised MSR 27 Consolidated and Separate Financial Statements - to be applied for annual periods beginning on or after 1 July 2009 year or later - the date of approval of these financial statements is non approved by the EU;
- KIMSF 16 security interest in the net assets of a foreign entity - which is applicable for annual periods beginning on or after 1 October 2008 year or later - the date of approval of these financial statements is non approved by the EU;
- Amendments to MSR 39 Financial Instruments: Recognition and Measurement: hedged items eligible for hedge accounting - to be applied for annual periods beginning on or

after 1 July 2009 year or later – the date of approval of these financial statements is non approved by the EU;

- Revised MSSF 1 First-time Adoption of International Financial Reporting Standards for the first time - to be applied for annual periods beginning on or after 1 July 2009 year or later – the date of approval of these financial statements is non approved by the EU;
- KIMSF 17 transfer of assets un cash owners - which is applicable for annual periods beginning on or after 1 July 2009 year or later – the date of approval of these financial statements is non approved by the EU;
- Changes to MSR 39 and MSSF 7 Reclassification of financial assets - Date of entry into force and transitional provisions - applicable from 1 July 2008 year – the date of approval of these financial statements is non approved by the EU;
- KIMSF 18 The assets received from customers - which applies from 1 July 2009 year – the date of approval of these financial statements is non approved by the EU;
- Embedded derivatives - amendments to KIMSF 9 and MSR 39 - applicable to annual periods ending 30 June 2009 year or later – the date of approval of these financial statements is non approved by the EU;
- MSSF for Small and Medium Units - Standard applies from the date of issue that is on 9 July 2009 year, this standard has not been approved by the European Union;
- Changes to MSSF 1 Application of International Financial Reporting Standards for the first time - have applied for annual periods beginning on or after 1 January 2010 year or later - these changes have not been approved by the European Union.

Management Board has not chosen the option of an earlier application of these standards and interpretations. Management Board does not expect to introduce these changes to standards and interpretations has had a significant impact on the Company applied the principles (policy) presented in the accounting and reporting financial data.

Applicable accounting principles

Financial information prepared using uniform accounting policies for like transactions and other events in similar circumstances, in accordance with MSR / MSFF endorsed by the European Union.

With effect from 01 January 2005 year, in accordance with Resolution No. 1 of the Extraordinary General Meeting of the company CHEMOSERVIS_DWORY Ltd. dated on 14 December 2004 year and on the basis of Resolution No. 3 / 2007 passed by the Extraordinary General Meeting on 07 August 2007 year, Company prepares financial statements in accordance with International Financial Reporting Standards as endorsed by the European Commission.

Most important rules accountancies applied by the Company.

Incomes

Sales revenue one takes each other, if fulfilled following conditions:

- The company transferred to buyers the essential risk and advantages resulting from rights of property to the product or the service,
- The company stops to be permanently involved into the management with sold products or with services in the degree, in which usually such function one realizes in the face products or services to which is the right of property, yet does not exercise over them the effective inspection,
- The sum of incomes one can price in the reliable manner,
- The probability exists, with the Company will obtain economic advantages in virtue of the transaction and the cost borne and this which transaction will be borne by the Company in connection with the transaction, one can price in the reliable manner.

Incomes one takes into account only then, if the obtainment by the Company of economic advantages connected with carried out transaction is probable. A moment of the sale of the service is her execution and the reception by the contracting party. A moment of the sale of products, goods and materials is their delivery of the recipient.

The company per day preparing of the finance statement evaluates advancing of open contracts, and the value of production pendant is cleared with a method of contracts for the construction, in compliance with MSR 11. Rules of the settlements of the degree advancing of the realization of the contract, the recognition of incomes and clearings of costs were presented in the point, concerning of building contracts.

If appears the uncertainty concerning of the exaction of the due amount already included to the incomes, the then uncollectable sum or the sum in the reference to which the recovery stopped to be probable, one takes each other as costs and one takes in selling costs, and not as the correction of the originally seized sum of incomes.

Sales revenue are presented in the suitable value of payments received or due and represent charges for products, services and goods within the framework of the normal economic activity, after the extenuation for the due goods and services tax (value added tax). The sum of incomes resulting from the transaction one defines in the way of the contract. its amount one settles according to the value of the suitable payment.

Costs

The company leads the note of charges in the spreadsheet arrangement and in the generic arrangement.

The cost of sold products, goods and materials includes:

- costs directly with them connected and the justified part of indirect costs,
- actualizations of the stock assessment,
- rate-differences from commercial settlements of accounts with suppliers.

On the financial result of the Company they influences besides:

- overall costs of the management,
- selling costs to which are numbered {credited} actualizations of the valuation of the charge,
- remaining incomes and remaining costs indirectly connected with the activity of the Company within the range among other things profits and losses from the disposal not financial capital assets, creations and solutions of reserves on the future risk, punishments, penalties, fines and indemnities, receipts or deliveries of gifts, percentages from charges and liabilities,
- incomes and financial costs in virtue of percentages, course-differences from the valuation of monetary bills.

Building contracts

Orders open the Company values and presents in the balance with the use of rules binding for seizing of contracts long-term, determined in MSR 11.

The degree of advancing is measured as the proportion of costs borne to the whole of estimated costs of contracts, with the exception of the situation, when such manner would not reflect the actual degree of advancing.

In case of, when the contract value cannot be reliably estimated, incomes in virtue of this contract are recognized in the degree, in which it is probable that costs borne of the contract will become they covered.

Costs connected with the contract are recognized as costs of the period in which were borne. In case of, when exists the probability that costs of the will exceed incomes, the prospective loss on the contract is at once recognized and to be seized as the cost. On the balance day no building contracts occurred acc. with MSR 11.

Leasing

The leasing of material capital assets at which the Company takes over the essential part of the risk and benefits resulting from the title deed, makes the financial leasing. The object of leasing of financial one takes into account in assets with the day of the beginning of the leasing according to lower from two sums: the suitable value of the object of leasing or the present value of minimum- leasing charges.

Arising from this title the obligation in the face leasing company is presented in the balance in the position/ *short-term Long-term liabilities in virtue of the finance leasing*. Charges borne within a period of reporter's partly concerning of capital installments they diminish the capital part of the obligation in virtue of the finance leasing, the remaining part the making part of percentage burdens financial costs of the period. The devolvement of leasing charges on the capital part and the percentage part is made in such manner, to obtain for every period the constant rate of interest with relation to remaining to the repayment of the sum of the obligation.

Fixed capital assets being with the object of leasing of financial were shown in the balance along with remaining components the fixed assets and are subject to the amortization according to such themselves rules.

Transactions expressed in foreign currencies

Positions of the finance statement of the Company are shown in the currency of the basic economic environment in which acts the Company (in the functional „currency”) The individual finance statement one prepares in zlotys which are a presentative currency and a functional currency for the Company.

Per day the balance, the Company applies to the valuation of the charge and financial positions average rate of National Bank of Poland. Positive and negative rate-differences resulting from cleared transactions concerning:

- the sale one produces evidence in the profit and loss account in the position *Net earnings from the sale of products, goods and materials*,
- the purchase one produces evidence in the profit and loss account in the position *Costs of sold products, goods and materials*.

Positive and negative course-differences resulting from the valuation of currency financial positions one produces evidence in the profit and loss account in the position *Incomes or financial costs*.

Taxation

The financial gross result is corrected by the:

- current liabilities in virtue of the income corporate tax, from legal bodies who are charged
- changes of value of assets and reserves, making the tax deferred.

The current income tax

Current liabilities in virtue of the corporate income tax from bodies are charged in accordance with the tax regulations.

The deferred income tax

In connection with transitory differences between shown in computational books with the value of assets of liabilities and with their tax-value and with the possible tax loss to the deduction in the future, the unit creates the reserve and fixes assets in virtue of the postponed income tax which she is a taxpayer.

Assets in virtue of the postponed income tax and the reserve in virtue of the postponed income tax, one prices with the use of assessment rates which according to expectations will be applied, when the component of assets will be realized or the reserve solved, accepting for the base assessment rates (and tax regulations) which are in force legally or are in force per day balance.

The value of the component of assets in virtue of the tax postponed is subject to the analysis on the balance each day, and in case of, when prospective future tax-profits will not be sufficient for the realization of the component of assets or his parts are followed by his copy.

Assets in virtue of the postponed income tax and the reserve in virtue of the postponed income tax one does not discount.

The tax is postponed seized in the profit and loss account, besides by chance, when he concerns positions seized directly in the equity capital. In the last case the tax is postponed also cleared directly into equity capitals.

The company compensates with himself assets in virtue of the postponed income tax with reserves in virtue of the postponed income tax, when the Company possesses possible to exacting the valid title operable compensations of assets in virtue of the income tax with reserves in virtue of the postponed income tax.

The immaterial values

In compliance with MSR 38 components of immaterial values the Company seizes only then, when:

- is probable that the Company will reach future economic advantages which can be assigned to the given component of assets and,
- one can reliably make a price acquisitions or the cost of producing of the given component.

Immaterial values at first one prices in the price of the purchase or the cost producing, diminished for accumulative amortization copies and for possible copies in virtue of the permanent loss of the value.

For immaterial values one accounts himself licenses on the operating software which does not make the integral part of the computer hardware. These licenses are subject the amortization within a period of from 3 to 5 years.

Fixed capital assets

On the basis MSR 16 „fixed capital assets” and MSR 36 „the Loss of the value of assets” one defined rules of the record, the valuation of fixed assets.

Fixed capital assets are capital assets which the Company maintains for purposes of the utilization them in the manufacturing process or at supplies of goods and rendering of services, for the purpose of the return to the usage to other subjects by contract the hire or for needs of the administration and which is intended to the utilization within a period of longer than one working year.

The initial value of capital assets one settles according to prices of the purchase and in case of producing of the permanent centre in-house , in the value of the cost of producing. Costs borne later one takes each other in the balance sheet value of the component of assets or shows as the separate component of assets only then, when is probable, with the Company will obtain in the future economic advantages connected with this component of assets, and the price of the purchase of the given position one can measure credibly.

Expenses on the repair and the preservation are referred to the profit and loss account of the rotary period in which were borne.

fixed capital assets per day passages on MSR/MSSF were priced according to the value more adequately. The company to the valuation of capital assets per day passages on MSR/MSSF accepted following methods and technologies of the valuations:

- the suitable value of the ground one fixed separately with the comparative approach with the method of comparing pair wise,
- the suitable value immovable - one fixed at the use of the profitable approach, with the investment method, with the technology of discounted future income flows,
- the suitable value of the building component immovable - one fixed on the basis the difference among the value of the all real estate, as above and with the land value of determined separately,

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- the suitable value of remaining components of matter-of-fact the fortune of permanent - one defined in the cost approach for the continuation of the activity.

With the resolution of the Management No. 14/III/2005 with 30.04.2005 the year one accepted detailed rules of the suitable value appraisal of matter-of-fact capital assets, and particularly for:

- capital assets about the value above 3,5 thousand zloty, being in stock per day 30.06.2005 the year of bought before the year 2004 - on the basis valuations according to the suitable value determined by the expert,
- capital assets sold or carried in with the contribution in the year 2004 to other subjects - on the basis exercise prices of the transaction according to valuation of prepared by the expert corrected for the value of the amortization happening under the date of the passage (01.01.2004) and with the date of the disposal of the permanent centre,
- capital assets liquidated in the year 2004 - for the low participation in the value of all capital assets - on the basis amortized cost of the reproduction,
- capital assets about the value below 3,5 thousand zloty, for the low degree of the vitalness, became accepted on 01.01.2004 the year according to the net worth,
- immovable intended to the sale:
 - plot No. 1773/23 built-up with the store building G133, with the building administrative social G123 and with the technical hall G 139,
 - plot No. 2653/79 built-up with the office building B53 were priced on the basis exercise prices of the transaction according to valuation of prepared by the expert. The valuation was carried out with the profitable method.

Results from the actualization of matter-of-fact capital assets were referred on the result from last years. As result of carried out reappraisal capital assets decreased about 945,1 thousand zloty on 01 January 2004 the year.

Per day balance capital assets are priced according to the price of the purchase or the cost of producing, diminished for the amortization and copies updating in virtue of the loss of the value. The amortization is made a linear method, to begin from the next month in a month acceptances to the utilization. The amortization takes place within a period of the economic utility of capital assets, determined through technical services.

In individual groups applied are following rates and methods of the amortization:

Capital assets according to the Classification Of Capital Assets	rate of the annual depreciation
group 0 grounds acquired, in this the right of the perpetual land use	1,16%
group 1 buildings and premises	2%
group 2 buildings and civil engineering	2% - 5%
group 3 boilers and energy machinery	-
group 4 machinery and general equipment	4% - 50%
group 5 machinery and specialist equipment	11% - 33%
group 6 technical equipment	7% - 10%
group 7 means of transport	12%- 33%
group 8 other fixed assets	12%-50%

Assets maintained by contract the finance leasing are amortized by the period of their economic utility, properly as own assets.

The Company at defining of the value of the given component of assets of the subject amortization does not take into account the ending value.

Profits/ resulting losses from the sale/of the liquidation or the cessation of the utilization of capital assets are defined as the difference among sales revenue, and a net worth of these capital assets and are seized in the profit and loss account.

The Loss of the value

On the balance each day the Company surveys components the assets of permanent for the purpose of the statement, whether do not appear premises indicative of the possibility of the loss of their value. In case of the appearance of premises indicative of the possibility of the loss of the value of possessed components of fixed assets of permanent and values immaterial and legal, to be carried out is the test on the loss of the value and established sums of copies updating depreciate balance of the active members which they concern and to be referred are into the profit and loss account.

Copies updating the value of assets subject to the previous reappraisal, correct the capital from the actualization of the valuation to the amount of sums seized in the capital, and below prices purchases are referred into the profit and loss account.

The height of copies updating settles as the surplus of the balance sheet value of these components over their value recovery. The value recovery answers higher from following values: the net sales price or the value in use.

Sums of seized copies updating surrender to the reversal in case of the retirement of reasons justifying their creation. Results of the reversal of copies updating are referred into the profit and loss account behind the exception of sums, previously reducing the capital from the actualization of the valuation which corrects this capital to heights accomplished of his decreases.

Long-term, short-term receivables

In compliance with MSR 39 „Financial instruments: presentation and the valuation” long-term receivables , short-term receivables one prices according to the amount of amortized cost established at the use of the effective interest rate. In case of short-term receivables such valuation one takes place then, if possible differences at the valuation according to corrected price of the purchase are essential. Charges from the bank one priced in the value of the requiring payment, because the accepted valuation does not influence in the meaning manner the data presented in the finance statement.

The company is conforming MSR 39 applies following objective evidences of the loss of the value charge, concerning of following events causing the achievement of copies of updating charges. To objective evidences of the loss of the value of the charge the Company numbers obtained information, concerning of after-mentioned events causing the loss:

- meaning financial difficulties the debtor,
- the breach of contract specifications, e.g. the not repayment or the backlog with the repayment of the denomination or the percentage.

The company accepted following rules of the creation of copies updating:

- charges from debtors put into the state of the liquidation or the bankruptcy to the amount not embraced with the guarantee or with other protection - 100% charges,
- charges from debtors in case of the distance of the motion for the declaration of bankruptcy, when the fortune of the debtor is not enough towards the bankruptcy proceedings 100% charges,
- charges in the composition proceedings, amicable, of bank - 100% charges,
- charges questioned by debtors (disputable) - the whole of questioned sum,
- charges reached in the way judicial - 100% charges,
- charges in virtue of counted percentage notes for the delay in payment - 100% charges,
- charges out-of-date per day balance whose the repayment in the contractual sum is not probable in the nearest half-year counted from the balance date.

In compliance with MSR 39 copies updating charges takes each other in selling costs. At partial payments of invoices the Company accepted the following rule, in the first instance the received payment is numbered on account the charge for the goods and services tax and then on the net charge, for the purpose of the correct creation of copies updating into costs making or not making obtainments of incomes.

The company accepted solution that finally the working year were subject to the writing back into duty of remaining costs small charges not exceeding sums 50 zloty whose the contractibility is doubtful, and which the cost of the vindication is economically groundless. The company carries out the analysis of the height of costs of the recovery proceedings (charges telecommunications, postal, judicial etc.) and in case of, when they would be higher from the value of the charge, on the basis prepared protocol she makes their writing back.

To short-term charges one counts all charges in virtue of deliveries and services, aside from the contractual term limit of their payment and the charge from remaining titles eligible within 12 months from the balance date.

Charges from remaining other titles than commercial, payable within a period of longer than 12 months, count to long-term charges.

Unpaid share capital

Unpaid share capital are not paid by the shareholders of the Company to the balance day of capital.

Stocks

According to the MSR 2 "Stocks" stocks are assets held for sale in the ordinary course of business, which is in the process of production for sale or materials and raw materials consumed in the production process or during service.

Tangible assets are stated at net value (less impairment).

These assets are valued in accordance with paragraph 23 MSR 2 according to the actual price of their purchase or production cost is not higher, however, the net sales price at the balance day.

The cost of inventories of work in progress and finished goods consists of costs directly related to the units of production such as labor, direct and systematic allocation of fixed and variable production overheads.

Company applies to the valuation of stocks of the purchase price. Transport costs and other costs associated with the purchase of materials are accounted for on individual production orders. Debit materials are measured using the FIFO method ("first come, first-out").

Products, services and production in progress are valued at actual cost of covering the direct costs and a reasonable proportion of indirect costs.

Impairment

Impairment formed in accordance with paragraph 34 MSR 2 in connection with the loss of their value, to bring the value of inventories to net realizable value of recovery, which are classified as cost of products sold, and the reversal of stocks as a decrease in production cost. Value write-down reduced the carrying value of tangible assets subject to write-down.

Cash and cash equivalents

Cash assets means the assets in the form of national currency, foreign exchange and foreign currency. National funds are valued at nominal value. Cash and cash equivalents denominated in foreign currencies at the balance sheet are valued at the average rate for the currency set by the Polish National Bank.

Equity capitals

Equity capitals answer to net assets, that is to assets diminished for obligations. One takes each other it in computational books in the value at par according to their kinds and rules determined with regulations of the law and with the articles of association.

The Company Capital produces evidence in the height determined in the articles of association and entered in the judicial register.

In case of, when the resolution about the increase in capital of institutional of the Company brightly indicates the closing date of carrying in financial means on the cover of contributions, committed itself, but not carried in assets one takes each other as due part payments of the capital and one produces evidence as charges in assets of the balance.

In compliance with a Resolution No. of 1 Extraordinary General Stockholders' meeting from the day 25 September year 2007 to the day of the incorporation of the institutional increase in capital of the new issue became paid in ? their value at par, however in the remaining part, in compliance with an above-resolution, should be paid on time not longer than three months from the registration of the institutional increase in capital which followed the day 29 November year 2007.

Due payments on the initial capital partly not paid to the day 31 December year 2007, became paid in days 28 and 29 February year 2008. The spare capital the Company can create on the basis the articles of association from copies from the net gain.

The reserve capital the Company can create on the basis the articles of association from the copy of the net gain.

Losses from last years reflect the unadjusted result from previous years remaining coverable from profits of next years according to taken resolutions of General Accumulating of Shareholders, and also results of corrections of errors.

The Reserves on future obligations

In compliance with MSR 37 „Reserves, contingent commitments and assets conditional” reserves this are the obligation whose the sum or the payment day are insecure. Reserves one ought to create when following conditions are fulfilled:

- on the Company burdens the existing legal obligation resulting from past events,
- probable is, that the filling of the duty will cause the outflow of resources of the Company,
- one can make the reliable respect the sum of the obligation.

In accordance with the standard one ought to create reserves on future operating losses. The sum on which forms the reserve should be a most proper respect of indispensable editions to the filling of the duty per day balance. A base of respects of the value of the reserve is the judgment of the management, to be supported experiences resulting from similar events and sometimes opinions of independent experts. Reserves are subject to discounting.

The state of reserves is verified on the balance each day and corrected for the purpose of the reflection of the running, most proper respect. The reserve one uses only on outlays about such destination, was on which originally formed.

Solution of unemployed reserves follows per day balance.

The Company creates reserves on obligations according to following titles:

The reserve on the deferred income tax

In compliance with MSR 12 „the Income tax” the Company, in connection with the occurrence of the divergence between the fiscal law and balance, shows:

Assets in virtue of the postponed income tax, created in connection with the occurrence of transitory negative differences between the balance sheet value of the given component of assets or liabilities of the economic unit and with his tax-value which will cause the rising of sums subject to the personal relief pendant settlements of the income to the taxation (the tax loss) in future periods, when the balance sheet value of the component of assets or liabilities will be realized or cleared. Transitory negative differences multiplied by the rate of the tax binding in the following year rotary, as assets in virtue of the postponed income tax is reckoned active ends of year adjustment at the regard of the rule of the caution, if exists the certainty of the settlement of this difference within next and following rotary years. The reserve on the income deferred tax created on transitory positive differences between the balance sheet value of the given component of assets or liabilities of the economic unit and with his tax-value which will cause the rising of sums to the taxation of taken into account pendant settlements of the income to the taxation (the tax loss) in future periods, when the balance sheet value of the component of assets or liabilities will be realized or cleared. Transitory positive differences multiplied by the rate of

the tax binding in the following year rotary, as the reserve in virtue of the postponed income tax is reckoned reserves on obligations.

The reserve and assets in virtue of the postponed income tax are shown in the balance separately and does not appear the base to the compensation. The reserve and assets in virtue of the postponed income tax, concerning of operations cleared with the equity capital, refers also on the equity capital. The profitable deferred tax discriminating between the state of reserves and assets in virtue of the tax postponed finally and the beginning (origin) of the reporting period is shown in the profit and loss account in the position obligatory weights (loads) of the financial result.

The reserve on workers – pay outs

In compliance with MSR 19 „pay out workers'-” workers'- pay out is all forms of pay out of the Company in exchange for the work performed by workers. This are both pay out paid inservice as and pay out paid after the period of employment.

The reserve on jubilee-prizes and on retiring allowances which become paid in the future the Company creates based on the actuarial valuation at the utilization of the method of Projected Unit Credit Authorizations.

The height of the reserve on workers'- pay out in virtue of jubilee-prizes and retiring allowances in a year 2008 was formed based on the actuarial valuation, stipulating the estimated growth of rewards on level of 3%, the discount in the height of 6,87% and the rotation of workers on level of 12,57%.

Reserves on employee benefits were calculated based on binding in the Company regulations of the Regulations of the Salaries which has been in force in the Company since the day 01 March year 2008. It contains standardized regulations within the range of salaries of workers of the Company, taking into account changes introduced with appendixes to the regulations.

Last changes within the range charging of jubilees and briefings pension of pension he followed in September of the year 2007. In the day 13.09.2007 the year was signed with Trades-Unions the appendix to the Regulations of the Satisfaction, introducing since the day 1 October 2007 year the change of rules of charging and the height of jubilee-prizes and pensions of pension to recordings binding in the Company from 1 February 2003 year.

The reserve on repairs under guarantee

The company within the framework of contracted commercial contracts gives the guarantee for good the execution within a period of from 1 to 3 years. For the lack of the complaint in virtue of performed by the Company of works, the Company does not have at her disposal with bases operable respects. In view of the foregoing is not created reserve on repairs under guarantee. However the Company makes allowance for the possibility of the rising of such liabilities and in this relationship treats it as contingent commitments.

The reserve on notified claims in the face the Company

The company creates the reserve on claims in case of, when:

- exist on her the present duty (legal or customarily awaited) resulting from events past,
- probable is that the filling of the duty will cause the necessity of the outflow of resources of implicating advantages economic and
- maybe to make the reliable respect the sum this ballast however the payment day is insecure.

Long-term and short-term liabilities

Obligations make resulting from past events the duty of the execution of pay outs about the reliably determined value which will cause the utilization already possessed or future assets of the unit.

Quick liabilities are the generality of liabilities in virtue of deliveries and services, and also the whole or the part of remaining liabilities which become exigible within 12 months from the balance date.

If the due date exceeds one year from the balance date, the balance of these liabilities excepting liabilities in virtue of deliveries and services, one produces evidence as long-term liabilities.

Obligations one prices per day balance in the sum of the requiring payment excepting liabilities whose the settlement according to contract follows through the edition of other than purse of financial assets or exchanges on financial instruments which one prices according to the suitable value.

Obligations in virtue of long-term bank credits are priced according to corrected price of the purchase in compliance with MSR 39 „Financial instruments: seizing and the valuation”.

Short-term bank credits in the current account are priced in the sum of the requiring payment.

Passive the ends of year adjustment

In compliance with MSR 37 „Reserves, contingent commitments and assets conditional” point 11 passive ends of year adjustment are liabilities falling due for goods or services which became received or performed but did not become paid, to be invoiced or formally agreed-upon with the supplier, together with amount dues to workers. Assessment of the sum or the payment day of passive ends of year adjustment one ought to take into account the degree of the uncertainty which is smaller than in case of reserves usually one defines him below 50%. To passive settlements of costs one counts:

- the value of unemployed employee's leaves,
- reserves on costs of the audit,
- the reserve on not paid bonuses for the management,
- remaining settlements about the small degree of the uncertainty.

Ends of year adjustment of incomes made with the preservation of the rule of the caution embrace the equivalent of received or due from contracting parties of resources in virtue of pay outs whose the execution will follow in next reporting periods.

Active the ends of year's adjustment

In case of the incurrance of expenses of concerning future reporting periods the Company makes active ends of year adjustment. To costs cleared in time she counts first of all:

- insurances (protections),
- subscriptions,
- counted Institutional Fund Of Social Benefits,
- interest from leasing installments.

Costs are cleared by the period 12 months behind the exception of percentages from leasing installments which are cleared within a period of the duration of the contract at the utilization of the internal rate of return.

Assessments of the Management Board

The concoction of the finance statement demands the achievement through the Management of the Company of certain evaluations and foundations which find a reflection in this report and in the additional information and explanations to this report. Real results can differ from these respects. These evaluations concern, among other things, formed reserves and copies updating, settlements, accepted amortization rates and conditional liabilities.

The reporting concerning of segments of the activity

The segment of the activity is a group of assets and areas of activities involved for the purpose of delivering of products or services to subject determined classes of risk and with the advantage differing from classes of risk and advantages of other segments of the activity. A base of separating of costs of the segment are costs on which consist selling costs of products, services to external customers and costs of transactions realized with other segments which get out of the operating-activity of the given segment and surrender directly to assign to this segment.

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Assets used together by one or the greater quantity of segments one credits to these segments, when incomes their concerning became credited also to these segments. The CHEMOSERVIS-DWORY S.A. accepted for basic - the trade division on segments in the following way:

The segment A - The technical maintenance of the industrial installations

The segment B - The repair of devices and apparatus,

The segment C - The machining,

The segment D - Works building-of assembly,

The segment E - Remaining.

The company discloses incomes of every segment embraced with the reporter's duty.

The information disclosed on the subject related subjects

The company as per day balance presents assets and liabilities and sales revenue and costs with the regard of positions connected with subjects related in accordance with the regulations MSR/MSSF.

The subject accounts itself for related directly with the unit, if:

- a) the subject directly or through one or more mediators:
 - it conducts an inspection over the unit or is subject the inspection through the same unit (it concerns dominant units , dependent units and dependent units within the framework of the same capital group),
 - possesses participations in the unit giving to him the possibility of the meaning influence per unit or,
 - it exercises the co-inspection over the unit
- b) the subject is an unit associate,
- c) the subject abets undertakings in which the unit abets,
- d) the subject is a member of the key-managerial staff of the unit or the unit dominant,
- e) the subject is a close family member of the person about whom the speech in the point d) or e),
- f) the subject is the unit controlled, co-controlled be with the unit which significantly influences or possesses the meaning quantity votes, directly or indirectly, the person, about which the speech in points d) or e),
- g) the subject is a program of presentations after the period of employment directed to workers of the unit or to other any facultative unit being with the subject related with relation to this unit.

Relationships among units dominant and their dependent units one comes to light aside from the fact, whether among subjects related took place transactions. If among subjects related took place transactions, the Company discloses the information concerning creatures of the relationship among related subjects.

The Company within the range the identification of subjects related presents units for which the unit dominant is a shareholder and subjects from which the unit dominant is dependent, both in the indirect manner as and direct.

Entities related with CHEMOSERVIS_DWORY S.A.

As per the date 30 June 2009 year

Dependent entities:

- | | | | |
|----|-------------------------|-------------|--------------|
| 1. | PETRO Eltech Sp. o.o. | Chemików 7, | 09-411 Płock |
| 2. | PETRO Mechanika S.A. | Chemików 7, | 09-411 Płock |
| 3. | PETRO Remont Sp. z o.o. | Chemików 7, | 09-411 Płock |

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Co-dependent entities:

4.	COMPE Sp. z o.o.	Mickiewicza 10/4,	09-402 Płock
5.	CHEMONT Sp. o.o.	Chemików 1,	32-600 Oświęcim
6.	PETRO Energorem Sp. z o.o.	Chemików 7,	09-411 Płock
7.	PETRO Kor Sp. z o.o.	Chemików 7,	09-411 Płock
8.	PETRO Mil Sp. z o.o.	Mickiewicza 10/4	09-402 Płock
9.	REGULA Sp. z o.o.	Wojska Polskiego 65,	85-825 Bydgoszcz
10.	UNIMECH S.A.	Mickiewicza 10/6,	09-402 Płock
11.	MD Projekt	Wojska Polskiego 65,	85-825 Bydgoszcz
12.	K-Protos a.s.	Wichterleho 810	278 01 Kralupy
13.	Petro Wodkan Sp. z o.o.	Chemików 7	09-411 Płock
14.	Raf-Remat Sp. z o.o.	Trzecieckiego 14	38-460 Jedlicze

Entities holding indirect control over the CHEMOSERVIS-DWORY S.A. - not applicable.

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Revenues from sales

Proceeds from the sale of the Company present as follows:

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
Revenues from sales of services	11 831 558,84	11 797 834,90
Profit / loss on exchange differences	0,00	0,00
Net revenues from sales of products, together	11 831 558,84	11 797 834,90
- including from related parties	893 074,91	491 999,92

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
A) Country	11 828 777,93	11 797 834,90
including from related units	890 294,00	491 999,92
B) Export	2 780,91	0,00
including from related units	2 780,91	0,00
Profit / loss on exchange differences	0,00	0,00
Net revenues from sales of products, together	11 831 558,84	11 797 834,90

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
Revenues from sales of goods	0,00	0,00
Revenues from sales of materials	15 291,86	12 693,00
Revenues from sales of scrap from the demolition	3 990,00	679 218,75
Profit / loss on exchange differences	0,00	0,00
Revenues from sales of goods and materials, together	19 281,86	691 911,75
- including from related units	0,00	0,00

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
A) Country	19 281,86	691 911,75
including from related units	0,00	0,00
B) Export	0,00	0,00
including from related units	0,00	0,00
Profit / loss on exchange differences	0,00	0,00
Net revenues from sales of products, together	19 281,86	691 911,75

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Activity segments

The Company leads the activity on the ground of Poland.

In the table below one presented the information concerning of results on the activity of individual segments.

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched)	(unresearched)
	PLN	PLN
SEGMENT A – TECHNICAL MAINTENANCE		
Revenues from sales	6 198 872,09	6 344 040,46
Cost of sales	5 198 219,16	5 812 070,49
Result on segment activity	1 000 652,93	531 969,97
SEGMENT B – REPAIRS OF EQUIPMENT		
Revenues from sales	2 088 964,99	1 853 227,21
Cost of sales	1 792 244,53	1 503 000,25
Result on segment activity	296 720,46	350 226,96
SEGMENT C – MACHINING		
Revenues from sales	555 295,70	855 127,49
Cost of sales	411 255,58	313 586,55
Result on segment activity	144 040,12	541 540,94
SEGMENT D – BUILDING-ASSEMBLING		
Revenues from sales	2 484 162,80	2 224 806,35
Cost of sales	1 977 596,30	1 435 540,86
Result on segment activity	506 566,50	789 265,49
SEGMENT E - OTHERS		
Revenues from sales	504 263,26	520 633,39
Cost of sales	397 440,14	394 161,47
Result on segment activity	106 823,12	126 471,92
Revenues from sales of goods and materials	15 291,86	12 693,00
Cost of sales of goods and materials	0,00	0,00
Result on sale of goods and materials	15 291,86	12 693,00
Proceeds from sale of scrap from the demolition of power boilers	3 990,00	679 218,75
Cost of sales of scrap from the demolition of power boilers	3 876,00	424 799,19
Result on sale of goods and materials	114,00	254 419,56
Total income	11 850 840,70	12 489 746,65
Total costs	9 780 631,71	9 883 158,81
Total result on sale	2 070 208,99	2 606 587,84

The Company does not assign assets and liabilities for each segment, since they refer collectively to all segments.

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

Restructuring costs

Management Board has no plans in the near future restructuring efforts, resulting in the need redundancy. Management adopted in the last quarter of 2007 year, the Company trends for 2008-2011 years providing for considerable development of the Company, and thereby diversify their activities. Accordingly, the Management Board of the Company reserve estimates are not cost restructuring operations.

The rules adopted for the conversion of financial data.

Financial data in EUR have been converted by the following rules:

- ✚ particular assets and liabilities at the exchange rate as at 30 June 2009 year - 4,4696 PLN/EUR and the exchange rate at 31 December 2008 year - 4,1724 PLN/EUR;
- ✚ relevant items of comprehensive income statements and statements of cash flows - average exchange rate for the period from 1 January 2009 year to 30 June 2009 year – 4,5184 PLN /EUR for the period from 1 January 2008 year to 30 June 2008 year, this course amounted to 3,4776 PLN/EUR.

Basic items of financial statements.

	PLN		EUR	
	situation at		situation at	
	30 June 2009	31 December 2008	30 June 2009	31 December 2008
I. Fixed assets	5 235 139,44	5 433 462,64	1 171 276,95	1 302 239,15
II. Current assets	10 461 959,17	10 204 730,83	2 340 692,49	2 445 770,02
III. Total assets	15 697 098,61	15 638 193,47	3 511 969,44	3 748 009,17
IV. Long-term liabilities	715 706,00	725 269,00	160 127,53	173 825,38
V. Short-term liabilities	4 406 538,37	3 555 355,81	985 890,99	852 112,89
VI. Equity	10 574 854,24	11 357 568,66	2 365 950,92	2 722 070,91
VII. Share capital	6 792 000,00	6 792 000,00	1 519 599,07	1 627 840,09
VIII. Liabilities, total	15 697 098,61	15 638 193,47	3 511 969,44	3 748 009,17

To convert data from the statement of financial position as at 30 June 2009 year adopted EUR exchange rate set by the NBP for this day, that is 4,4696 PLN/EUR.

To convert data from the statement of financial position at the last day of the year 2008 year adopted EUR exchange rate fixed by the NBP for this day, that is 4,1724 PLN/EUR.

Basic items of the report of the profit and loss account.

	PLN		EUR	
	rotary period		rotary period	
	for 6 months ended on 30 June 2009	for 6 months ended on 30 June 2008	for 6 months ended on 30 June 2009	for 6 months ended on 30 June 2008
I. Net revenues from sales of products, goods and materials	11 850 840,70	12 489 746,65	2 622 795,83	3 591 484,54
II. Cost of products sold goods and materials	9 780 631,71	9 883 158,81	2 164 622,81	2 841 948,13
III. Profit (loss) on sale	2 070 208,99	2 606 587,84	458 173,02	749 536,42
IV. Profit (loss) from operations activity	111 800,01	1 081 679,85	24 743,27	311 042,05
V. Profit (loss) before taxation	226 207,58	1 118 376,30	50 063,65	321 594,29
VI. Profit (loss)	32 325,58	911 053,30	7 154,21	261 977,60

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To convert the data report total revenue for the I half of 2009 year was adopted the average EUR exchange rate, calculated as the average of exchange prevailing on the last day of each month during the period set by the NBP for this day, that is 4,5184 PLN/EUR.

To convert the data report total revenues for the first half of 2008 and adopted the average EUR exchange rate, calculated as the average of exchange prevailing on the last day of each month during the period set by the NBP for this day, that is 3,4776 PLN/EUR.

Basic items of cash flow statements

	PLN		EUR	
	rotary period		rotary period	
	for 6 months ended on 30 June 2009	for 6 months ended on 30 June 2008	for 6 months ended on 30 June 2009	for 6 months ended on 30 June 2008
I. Net cash flows from operating activities	2 038 050,94	1 532 171,63	451 055,89	440 583,05
II. Net cash flows from investing activities	-310 451,00	-2 249 234,30	-68 708,17	-646 777,75
III. Net cash flows from financing activities	-815 042,80	2 233 103,72	-180 383,06	642 139,33
IV. Net cash flow, together	912 557,14	1 516 041,05	201 964,66	435 944,63
V. Cash and cash equivalents at beginning of period	5 025 856,74	1 315 813,95	1 124 453,36	392 288,46
VI. Cash and cash equivalents at end of period	5 938 413,88	2 831 855,00	1 328 623,12	844 271,36

For the conversion of the statement of cash flows for the first half of 2009 year, the following courses in EUR:

- for the data items I, II, III, IV - the average rate, calculated as the average of exchange prevailing on the last day of each month during the period set by the NBP for this day, that is 4,5184 PLN/EUR,
- for data items V, VI - the rate fixed by the NBP as at 30.06.2009 year, that is 4,4696 PLN/EUR.

For the conversion of the statement of cash flows for the first half of 2008 year and adopted the following courses in EUR:

- for the data items I, II, III, IV - the average rate, calculated as the average of exchange prevailing on the last day of each month during the period set by the NBP for this day, that is 3,4776 PLN/EUR,
- for data items V, VI - the rate fixed by the NBP as at 30.06.2008 year, that is 3,3542 PLN/EUR.

Presentation of the book value and earnings (losses) net per share.

	PLN		EUR	
	situation at		situation at	
	30 June 2009	30 December 2009	30 June 2009	30 December 2009
I. Number of shares (pieces)	13 584 000	13 584 000	13 584 000	13 584 000
II. Net profit per share	0,00	0,07	0,00	0,02
III. Diluted earnings per share	0,00	0,07	0,00	0,02
IV. The book value per share	0,78	0,84	0,17	0,20
V. Diluted book value per share	0,78	0,84	0,17	0,20
VI. Declared or paid dividend per share	0,06	0,00	0,01	0,00

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

Paid or declared dividend.

On 29 June 2009 year, in accordance with Resolution No. 5/2009 of the Ordinary General Meeting of 2 June 2009 year, made dividend payments to shareholders holding shares of the Company. The day the dividend was set at 10 June 2009 year, the dividend payment date on 29 June 2009 year. The dividend was paid on 29 June 2009 year. In accordance with Resolution No. 5/2009 of the Ordinary General Meeting the payment of dividends earmarked 839.264,47 PLN. After dividing the amount allocated for the dividend by the number of shares of the Company, the amount of the dividend of 1 share is 0.06 PLN. Once settled and paid a dividend, is an indivisible part of the amount earmarked for dividend payment of 24.224,47 PLN, shown in the statement of financial position "Retained earnings".

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009 (unresearched) PLN	for 6 months for 01 January 2008 to 30 June 2008 (unresearched) PLN
Common stock dividend declared and paid	815 040,00	0,00
Dividend per one ordinary share	0,06	0,00
The remaining shares of dividend declared and paid	0,00	0,00
Dividend of one share	0,00	0,00

Wskaźnik EBITDA.

To complete the presentation of financial statements according to MSSF The Company presents EBITDA. The company defines EBITDA as operating profit adjusted for depreciation and other costs and revenues associated with change in value of fixed assets. EBITDA is not a factor as defined by IFRS, and may be calculated differently by other entities.

	PLN rotary period	
	for 6 months ended on 30 June 2009 (unresearched) PLN	for 6 months ended on 30 June 2008 (unresearched) PLN
Profit (loss) Operating profit (EBIT)	111 800,01	1 081 679,85
Depreciation	292 794,57	247 236,85
EBITDA	404 594,58	1 328 916,70

EXPLANATORY NOTES TO PROFIT AND LOSS ACCOUNT

Note 1a Net revenues from sales of products (structure - the types of activities)

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched)	(unresearched)
	PLN	PLN
Technical maintenance	6 198 872,09	6 344 040,46
Repair of equipment and apparatus	2 088 964,99	1 853 227,21
Machining	555 295,70	855 127,49
Building-assembling	2 484 162,80	2 224 806,35
Others	504 263,26	520 633,39
Profit / loss on exchange differences	0,00	0,00
Net revenues from sales of products, together	11 831 558,84	11 797 834,90
- including from related units	893 074,91	491 999,92

Note 2b Net revenues from sales of products (territorial structure)

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched)	(unresearched)
	PLN	PLN
A) Country	11 828 777,93	11 797 834,90
including from related units	890 294,00	491 999,92
B) Export	2 780,91	0,00
including from related units	2 780,91	0,00
Profit / loss on exchange differences	0,00	0,00
Net revenues from sales of products, together	11 831 558,84	11 797 834,90

Note 3c Net revenues from sales of goods and materials (structure - the types of activities)

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched)	(unresearched)
	PLN	PLN
Revenues from sales of goods	0,00	0,00
Revenues from sales of materials	15 291,86	12 693,00
Proceeds from sale of scrap from the demolition	3 990,00	679 218,75
Profit / loss on exchange differences	0,00	0,00
Revenues from sales of goods and materials, together	19 281,86	691 911,75
- including from related units	0,00	0,00

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Note 4d Net revenues from sales of goods and materials (territorial structure)

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
A) Country	19 281,86	691 911,75
including from related units	0,00	0,00
B) Export	0,00	0,00
including from related units	0,00	0,00
Profit / loss on exchange differences	0,00	0,00
Net revenues from sales of products, together	19 281,86	691 911,75

Note 2 Costs by type

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
a) depreciation	292 794,57	247 236,85
b) consumption of materials and energy	2 076 569,14	1 832 866,89
c) foreign service	1 687 952,41	1 136 729,63
d) taxes and fees	225 216,31	250 442,37
e) salary	5 641 992,11	5 969 789,28
f) social insurance and other benefits	1 419 903,52	1 499 786,35
g) other generic costs	381 829,21	231 891,91
Costs by type, together	11 726 257,27	11 168 743,28
Impairment charges	22 676,88	15 576,96
Impairment of stocks	9 015,45	0,00
Change in stocks, products and accruals	-94 497,82	108 377,33
Changes in the billed costs	0,00	0,00
Cost of subsistence units (negative value)	-68 482,12	-62 317,07
Cost of sales (negative value)	-492 384,04	-455 771,71
General and administrative expenses (negative value)	-1 325 829,91	-1 316 249,17
Cost of sold products	9 776 755,71	9 458 359,62
Cost of sold goods and materials	0,00	0,00
The cost of sold scrap from the demolition of the boilers	3 876,00	424 799,19
Profit / loss on exchange differences	0,00	0,00
Cost of sold products, goods and materials	9 780 631,71	9 883 158,81

* The Company produces seals for their own needs, which are used as material in the ongoing production orders.

Note 3 Other income

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
a) solution:	0,00	311 801,02
– reserve for employees claims against the Company made by the chairman of the board revoked	0,00	272 264,00
– impairment debit note - charged liquidated damages	0,00	34 799,00
– other reserves	0,00	4 738,02
b) others, including:	13 957,27	17 558,83
– profit from sale of non-current assets	0,00	0,00
– disclosure of asset	3 670,00	0,00
– received compensation from insurance companies	324,03	12 298,30
– barred and waived the obligations	9 455,00	0,00
– reimbursement of legal costs awarded	0,00	5 213,12
– other	508,24	47,41
Others, including:	13 957,27	329 359,85

On 29 May 2008 year under Resolution No. 27/2008 of the Management Board of the CHEMOSERVIS-DWORY S.A. was dissolved and the reserve for employees claims a former chairman of the board of the Company for an amount of 272. 264,00 PLN.

In September 2007 year the Company issued a debit note to the Company P.U.H. Trawers Dariusz Piotrowicz for failure to comply with deadlines for outsourced work in the agreement No. 10/2006 of 13 September 2006 year. On 27 February 2008 year agreement was signed, whereby the value of contractual penalties in the amount of 34.799,00 PLN. As a consequence, a debit note has been reduced to an agreed amount of liquidated damages and write-resolved.

Note 4 Other costs

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
a) established reserves (due to)	145 000,00	60 000,00
– the employees claims	0,00	60 000,00
– the claims against the Company notified the chairman of the board revoked	145 000,00	0,00
b) others, including	9 152,30	22 246,96
– loss on disposal of non-financial assets	3 274,13	0,00
– donations	1 500,00	1 500,00
– court costs	0,00	5 213,12
– repair of fixed assets of insurance policies	324,03	15 443,38
– other	4 054,14	90,46
Other costs, together	154 152,30	82 246,96

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On 25 May 2009 year, after recognizing further appeal lodged by Mr. Waldemar Jaworski, the Company received a sentence of the Supreme Court from 20 March 2009 year (act signature I PK 182/08) annuls the contested sentence of the District Court in Kraków in part on the existence of an employment relationship and to that extent the above Court sent the case back to. As a result, the Management Board adopted a Resolution No. 47/2009 from 25 May 2009 year on the establishment of reserves for claims reported by the Mr. Waldemar Jaworski.

Note 5a Financial income from interest income

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
A) from granted loans	0,00	0,00
a) from related units	0,00	0,00
b) from other entities	0,00	0,00
B) other interest	115 437,10	20 598,98
a) from related units	3 868,66	1 130,43
- from subsidiaries	0,00	0,00
- from co-subsidiaries	0,00	1 130,43
- from associates	0,00	0,00
- from major investor	0,00	0,00
- from dominating unit	3 868,66	0,00
b) from other entities	111 568,44	19 468,55
Financial income from interest income, together	115 437,10	20 598,98

The remaining percentage from other entities, the Company has shown interest earned during the period from 01.01.2009 year to 30.06.2009 year on the following titles:

- ✚ interest on funds accumulated on bank deposits in the amount of 110.371,04 zł,
- ✚ interest on funds in bank accounts in the amount of 18,97 zł,
- ✚ inappropriate timing of interest for regulating the duties of 218,42 zł,
- ✚ interest on the guarantee of 23,01 zł.

Nota 5b Other financial income

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
a) positive exchange differences	74,53	56,20
- executed	74,53	0,00
- unrealized	0,00	56,20
b) resolved reserve	0,00	8 830,50
- solution to extract the interest charges	0,00	8 830,50
- revaluation of financial assets	0,00	0,00
c) others, including:	0,00	11 900,00
- income from letters of credit	0,00	0,00
- commission loan	0,00	11 900,00
- other	0,00	0,00
Other financial income, together	74,53	20 786,70

CHEMOSERVIS-DWORY S.A.

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Note 6a Financial expenses in respect of interest

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
A) in respect of loans and advances	2,80	2 255,61
a) from related units	0,00	0,00
b) from other entities	2,80	2 255,61
B) other interest	890,90	1 843,52
a) from related units	0,00	0,00
b) from other entities	890,90	1 843,52
- financial leasing	0,00	454,22
- other interest	890,90	1 389,30
Financial expenses in respect of interest, together	893,70	4 099,13

Note 6b Other financial costs

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
a) exchange losses	210,36	588,60
- realized	88,73	152,02
- unrealized	121,63	436,58
b) created reserves	0,00	0,00
c) others, including:	0,00	1,50
- costs of credit	0,00	0,00
- commission of a bank loan	0,00	0,00
- other	0,00	1,50
Other financial costs, together	210,36	590,10

Note 7a Current income tax

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
PROFIT / LOSS gross	226 207,58	1 118 376,30
Costs constitute the costs of revenue	1 108 286,70	690 315,92
- impairment charges	24 766,00	15 576,96
- excess tax depreciation on the balance	92 086,73	0,00
- reserve for employees claims	145 000,00	60 000,00
- inventory write-downs	9 015,45	0,00
- car insurance costs more than 20 thousand EUR	3 732,32	6 309,64
- reserve for unused holidays	80 677,63	128 790,00
- reserve for bonuses	140 406,00	0,00
- exchange differences	121,63	436,58

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– interest and penalty charges to the budget	890,90	1 389,30
– expenditure on representations which are not buy	33 698,52	51 912,26
– donations	1 500,00	1 500,00
– expenses from title of insurance liability	2 042,52	1 517,40
– other costs (n.k.u.p.)	3 808,00	19 421,22
– cancellation of the building (n.k.u.p)	3 427,92	3 427,92
– PFRON	93 142,00	96 683,00
– costs for another fiscal year	211 992,25	0,00
– charging of the ZFŚS	170 006,83	202 778,58
– provision for retirement benefits and jubilee awards	91 972,00	0,00
Tax costs which are not included in the cost accounting	1 683 718,95	660 900,42
– repayments of capital finance lease	0,00	13 990,08
– excess tax depreciation over book	0,00	83 815,25
– utilization of the reserve for retirement benefits and jubilee awards	81 548,00	38 896,00
– use of the reserve for bonuses	133 363,00	76 086,00
– use of the reserve for unused holidays	85 951,38	118 877,20
– costs at the turn of	78 632,41	42 089,26
– payment to ZFŚS	255 334,47	287 146,63
– discontinued due	36 570,11	0,00
– excess wages and ZUS premiums paid on the accrued	1 012 319,58	0,00
Revenue accounting is not included in the tax	491 207,09	281 150,70
– excess revenues accrued over invoiced	484 312,33	0,00
– solution provision for doubtful	2 089,10	0,00
– solution of other reserves	0,00	8 830,50
– unrealized foreign exchange differences	0,00	56,20
– accrued interest	4 805,66	0,00
– use of actuarial reserve	0,00	0,00
– solution provision for employees claims	0,00	272 264,00
– solution actuarial reserve	0,00	0,00
Income tax which is not included in the accounting	0,00	0,00
Deduction from the income (tax loss, donations)	0,00	1 500,00
Taxable amount	-840 432,00	865 141,00
Current income tax (19%)	0,00	164 376,00
Deduct from the tax (tax on dividends)	0,00	0,00
Current income tax payable	0,00	164 376,00
Current income tax - dividends received from	0,00	0,00
Other income tax adjustments	0,00	285,00
Substitution of an asset with a deferred tax	211 193,00	41 567,00
Conversion of deferred income tax	-17 311,00	1 095,00
Deferred Income Taxes	193 882,00	42 947,00
Income tax represents the commitment shown in the profit and loss account	193 882,00	207 323,00

CHEMOSERVIS-DWORY S.A.

Interim financial statements for the 6 months period ended on 30 June 2009 year

Note 7b Deferred income tax shown in the profit and loss account

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
– decrease (increase) for the origination and reversal of temporary differences	0,00	42 947,00
– decrease (increase) for changes in tax rates	0,00	0,00
– decrease (increase) in respect of previously unrecognized tax loss, tax credit or temporary difference of the previous period	0,00	0,00
– decrease (increase) in respect of asset write-off of deferred income tax or inability to use the reserve for deferred income tax	193 882,00	0,00
– other components of deferred tax (by title)	0,00	0,00
Deferred income tax, together	193 882,00	42 947,00

Note 7c Reconciliation of the tax base of corporate and gross profit shown in the profit and loss account

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
Gross profit resulting from the profit and loss account	226 207,58	1 118 376,30
Statutory tax rate for the period	0,19	0,19
Income tax at statutory rate	42 979,44	212 491,50
Tax effect of share of the results of associates	0,00	0,00
Influence the cost of permanently excluded from the tax costs	-109 332,13	5 588,94
Effect of permanently excluded from income tax	-93 329,35	-53 418,63
Change the value of deferred tax at the beginning of the period following the change in tax rates	0,00	0,00
Other	353 564,03	42 661,19
Burden of income tax expense in the profit and loss	193 882,00	207 323,00
The effective tax rate of gross profit	0,86	0,19

Note 8 Appropriation for the 2008 year resulting from the approved and published financial statements

Period	Net profit in PLN	Injection of capital - supply capital	Injection of capital - reserve capital	Dividend
for 01.01.2008 to 31.12.2008	912 243,99	72 979,52	0,00	839 264,47

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Interim financial statements for the 6 months period ended on 30 June 2009 year

In accordance with Resolution No. 5/2009 Ordinary General Meeting of the Company dated on 2 June 2009 year on the distribution of net profit for the period from 01 January 2008 year to 31 December 2008 year, a net profit of 912.243,99 PLN was divided as follows:

- ✚ amount of 72.979,52 PLN was allocated to capital reserves of the Company, in accordance with article 396 § 1 of the Code of Commercial Companies,
- ✚ amount of 839.264,47 PLN was allocated to the payment of dividends.

After dividing the amount allocated for the dividend by the number of shares of the Company, the amount of the dividend of 1 share is 0.06 PLN. After the settlement and paid dividends of 815.040,00 PLN, is an indivisible part of the amount earmarked for dividend payment of 24.224,47 PLN, shown in the statement of financial position under "Retained earnings".

Note 9 Earnings per share.

Period	Net profit in PLN	Numer of share	Earnings per share
for 01.01.2009 to 30.06.2009	32 325,58	13 584 000	0,00
for 01.01.2008 to 30.06.2008	911 053,30	8 368 043	0,11
for 01.01.2008 to 31.12.2008	912 243,99	10 997 458	0,08

The weighted average of number of the ordinary shares**Calculation of weighted average for period from 01.01.2009 to 30.06.2009 year**

- a) Date: 01.01.2009 year
Balance at beginning of period: 13 584 000 pieces
- b) Date: 30.06.2009 year
Balance at the end of the period: 13 584 000 pieces
 $13\,584\,000 * 181 / 181 = 13\,584\,000$ pieces

Calculation of weighted average for period from 01.01.2008 to 30.06.2008 year

- c) Date: 01.01.2008 year
Balance at beginning of period: 6 792 000 pieces
- d) Date: 19.05.2008 year: register reducing the nominal value of shares and a doubling of their number to 13 584 000 pieces
- e) Date: 30.06.2008 year
Balance at the end of the period: 13 584 000 pieces
 $6\,792\,000 * 139 / 181 + 13\,584\,000 * (181-139) / 181 = 8\,368\,043$ pieces

Calculation of weighted average for 2008 year

- f) Date: 01.01.2008 year
Balance at beginning of period: 6 792 000 pieces
- g) Date: 19.05.2008 year: register reducing the nominal value of shares and a doubling of their number to 13 584 000 pieces
- h) Date: 31.12.2008 year
Balance at the end of the year: 13 584 000 pieces
 $6\,792\,000 * 139 / 365 + 13\,584\,000 * (365-139) / 365 = 10\,997\,458$ pieces

EXPLANATORY NOTES TO THE REPORT ON THE FINANCIAL SITUATION**Note 10a Tangible assets**

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) fixed assets, including:	4 680 716,31	4 864 433,11
- land acquired	419 846,59	422 422,27
- buildings, premises and facilities and civil engineering	2 795 623,39	2 809 132,60
- equipment and machinery	860 414,24	931 475,96
- transportation	391 548,68	440 779,47
- other assets	213 283,41	260 622,81
b) fixed assets under construction	241 914,14	52 936,66
c) advances for fixed assets	24 597,66	11 500,00
Tangible fixed assets, total	4 947 228,11	4 928 869,77

Restriction in the ownership of property, plant and equipment

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
Liability for the security of mortgage	0,00	0,00
Lien on tangible fixed assets components	0,00	0,00
Liabilities arising from the misappropriation of property, fixed assets	0,00	0,00

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Note 10b.1 Changes in fixed assets (by type) in the period from 01.01.2009 to 30.06.2009 year (in PLN) - unresearched.

	land acquired	buildings, premises and facilities and civil engineering	equipment, machinery and operating software	transportation	other assets	Fixed assets, total
a) gross value of fixed assets at beginning of period	444 081,50	3 010 833,38	1 518 273,82	810 671,14	443 465,21	6 227 325,05
b) increase (due to)	0,00	17 112,33	53 281,96	25 303,11	8 372,00	104 069,40
- acquisition	0,00	3 670,00	53 281,96	25 303,11	8 372,00	90 627,07
- acquisition of fixed assets under construction	0,00	13 442,33	0,00	0,00	0,00	13 442,33
c) reduction (due to)	0,00	0,00	18 191,50	0,00	2 223,63	20 415,13
- liquidation	0,00	0,00	9 750,50	0,00	1 847,88	11 598,38
- sale	0,00	0,00	8 441,00	0,00	375,75	8 816,75
d) gross value of fixed assets at end of period	444 081,50	3 027 945,71	1 553 364,28	835 974,25	449 613,58	6 310 979,32
e) accumulated depreciation (amortization) at the beginning of the period	21 659,23	201 700,78	586 797,86	369 891,67	182 842,40	1 362 891,94
f) amortization for the period (due to)	2 575,68	30 621,54	106 152,18	74 533,90	53 487,77	267 371,07
- increase	2 575,68	30 621,54	120 823,38	74 533,90	54 725,36	283 279,86
- current	2 575,68	30 621,54	120 823,38	56 570,68	54 725,36	265 316,64
- current (lease)	0,00	0,00	0,00	17 963,22	0,00	17 963,22
- reduction	0,00	0,00	14 671,20	0,00	1 237,59	15 908,79
- liquidation	0,00	0,00	7 084,08	0,00	1 080,99	8 165,07
- sale	0,00	0,00	7 587,12	0,00	156,60	7 743,72
g) accumulated depreciation (amortization) at end of the period	24 234,91	232 322,32	692 950,04	444 425,57	236 330,17	1 630 263,01
h) write-offs for permanent diminution in value at the beginning of the period	0,00	0,00	0,00	0,00	0,00	0,00
i) write-offs for permanent diminution in value for the period	0,00	0,00	0,00	0,00	0,00	0,00
- increase	0,00	0,00	0,00	0,00	0,00	0,00
- reduction	0,00	0,00	0,00	0,00	0,00	0,00
j) write-offs for permanent diminution in value at end of period	0,00	0,00	0,00	0,00	0,00	0,00
k) net value of fixed assets at end of period	419 846,59	2 795 623,39	860 414,24	391 548,68	213 283,41	4 680 716,31

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Note 10b.2 Changes in fixed assets (by type) in the rotary year from 01.01.2008 to 31.12.2008 year (w PLN) - researched.

	land acquired	buildings, premises and facilities and civil engineering	equipment, machinery and operating software	transportation	other assets	Fixed assets, total
a) gross value of fixed assets at beginning of period	444 081,50	2 519 006,86	1 177 907,80	511 312,81	258 170,42	4 910 479,39
b) increase (due to)	0,00	491 826,52	354 697,66	299 358,33	185 294,79	1 331 177,30
- acquisition	0,00	0,00	354 697,66	299 358,33	185 294,79	839 350,78
- acquisition of fixed assets under construction	0,00	491 826,52	0,00	0,00	0,00	491 826,52
c) reduction (due to)	0,00	0,00	14 331,64	0,00	0,00	14 331,64
- liquidation	0,00	0,00	7 000,00	0,00	0,00	7 000,00
- sale	0,00	0,00	7 331,64	0,00	0,00	7 331,64
d) gross value of fixed assets at end of period	444 081,50	3 010 833,38	1 518 273,82	810 671,14	443 465,21	6 227 325,05
e) accumulated depreciation (amortization) at the beginning of the period	16 508,07	148 368,22	397 787,68	232 973,12	92 938,52	888 575,61
f) amortization for the period (due to)	5 151,16	53 332,56	189 010,18	136 918,55	89 903,88	474 316,33
- increase	5 151,16	53 332,56	203 211,57	136 918,55	89 903,88	488 517,72
- current	5 151,16	53 332,56	203 211,57	101 094,39	89 903,88	452 693,56
- current (lease)	0,00	0,00	0,00	35 824,16	0,00	35 824,16
- reduction	0,00	0,00	14 201,39	0,00	0,00	14 201,39
- liquidation	0,00	0,00	7 000,00	0,00	0,00	7 000,00
- sale	0,00	0,00	7 201,39	0,00	0,00	7 201,39
g) accumulated depreciation (amortization) at end of the period	21 659,23	201 700,78	586 797,86	369 891,67	182 842,40	1 362 891,94
h) write-offs for permanent diminution in value at the beginning of the period	0,00	0,00	0,00	0,00	0,00	0,00
i) write-offs for permanent diminution in value for the period	0,00	0,00	0,00	0,00	0,00	0,00
- increase	0,00	0,00	0,00	0,00	0,00	0,00
- reduction	0,00	0,00	0,00	0,00	0,00	0,00
j) write-offs for permanent diminution in value at end of period	0,00	0,00	0,00	0,00	0,00	0,00
k) net value of fixed assets at end of period	422 422,27	2 809 132,60	931 475,96	440 779,47	260 622,81	4 864 433,11

Note 10c Fixed assets balance (Ownership structure)

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) own	4 680 716,31	4 864 433,11
b) used under a lease, lease or other contract, including lease agreements, including:	0,00	0,00
- transportation	0,00	0,00
Fixed assets, balance sheet, together	4 680 716,31	4 864 433,11

Note 10d Fixed assets reported off-balance day

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
used under a lease, lease or other contract, including lease agreements, including:	66 653,60	92 078,27
- rent for premises	18 653,60	36 078,27
- rent machines, cranes and other equipment in the build. A-108	48 000,00	56 000,00
Fixed assets reported off-balance day, together	66 653,60	92 078,27

The Company leases 168 m² office space from SYNTHOS-DWORY Sp. z o.o. the cost of rent for the period from 1 January 2009 to 30 June 2009 year level was 18.653,60 PLN. The annual cost of rent for 2008 year have been reported at 36.078,27 PLN. In addition, the Company leases, under a contract dated on 1 June 2008 year, machine tools, cranes and other equipment located in building A-108, using them in the performance of orders for the contractor. For the period from 1 January to 30 June 2009 year for the cost of the contract amounted to 48.000,00 PLN. In 2008 year, this title incurred costs amounting to 56.000,00 PLN.

Note 11a Intangible assets

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
➤ other intangible assets (software licenses)	50 360,33	57 536,37
➤ advance on intangible assets (software system to develop a prototype module)	3 200,00	0,00
Intangible assets, together	53 560,33	57 536,37

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Note 11b.1 Changes in intangible assets (by type) in the period from 01.01.2009 to 30.06.2009 r. (in PLN) - unresearched.

	other intangible assets / licenses for the software system /	Intangible assets, total
a) gross value of intangible assets at beginning of period	111 397,47	111 397,47
b) increase (due to)	2 617,21	2 617,21
- acquisition	2 617,21	2 617,21
c) reduction (due to)	1 392,62	1 392,62
- sale	0,00	0,00
- liquidation	1 392,62	1 392,62
d) gross value of intangible assets at end of period	112 622,06	112 622,06
e) accumulated depreciation (amortization) at the beginning of the period	53 861,10	53 861,10
f) amortization for the period (due to)	8 400,63	8 400,63
- increase	9 514,71	9 514,71
- current	9 514,71	9 514,71
- internal displacement	0,00	0,00
- reduction	1 114,08	1 114,08
- sale	1 114,08	1 114,08
g) accumulated depreciation (amortization) at end of the period	62 261,73	62 261,73
h) write-offs for permanent diminution in value at the period	0,00	0,00
- increase	0,00	0,00
- reduction	0,00	0,00
i) write-offs for permanent diminution in value at end of the period	0,00	0,00
j) net value of intangible assets at end of the period	50 360,33	50 360,33

Note 11b.2 Changes in intangible assets (by type) for rotary year from 01.01.2008 to 31.12.2008 year (in PLN) - researched.

	other intangible assets / licenses for the software system /	Intangible assets, total
a) gross value of intangible assets at beginning of period	71 231,13	71 231,13
b) increase (due to)	40 166,34	40 166,34
- acquisition	40 166,34	40 166,34
c) reduction (due to)	0,00	0,00
d) gross value of intangible assets at end of period	111 397,47	111 397,47
e) accumulated depreciation (amortization) at the beginning of the period	37 206,88	37 206,88
f) amortization for the period (due to)	16 654,22	16 654,22
- increase	16 654,22	16 654,22
- current	16 654,22	16 654,22
- reduction	0,00	0,00
g) accumulated depreciation (amortization) at end of the period	53 861,10	53 861,10
h) write-offs for permanent diminution in value the period	0,00	0,00
- increase	0,00	0,00
- reduction	0,00	0,00
i) write-offs for permanent diminution in value at end of the period	0,00	0,00
j) net value of intangible assets at end of the period	57 536,37	57 536,37

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Note 11c Intangible assets (ownership)

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) own	50 360,33	57 536,37
b) used under a lease, lease or other contract, including lease	0,00	0,00
Intangible assets, total	50 360,33	57 536,37

Note 12 Change in assets with deferred tax.

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
A) assets of the deferred tax at the beginning of the period, including:	445 544,00	418 665,00
a) created for those on the financial result	445 544,00	418 665,00
– provision for jubilee awards and retirement	113 939,00	101 070,00
– provision for unused holidays	11 581,00	11 550,00
– reserve for outstanding employee benefits (salaries and overheads to pay)	249 443,00	243 584,00
– reserve for employees claims	0,00	51 730,00
– remaining reserves	14 941,00	8 082,00
– impairment inventory (materials)	1 231,00	2 649,00
– deferred income	54 409,00	0,00
– impairment charges	0,00	0,00
b) created for those financial results (the effects of the transformation of the financial statements)	0,00	0,00
c) created for those on the goodwill or negative goodwill	0,00	0,00
B) increase	41 200,00	80 027,00
a) charged to the profit of the period in connection with the deductible temporary differences (due to)	41 200,00	80 027,00
– provision for jubilee awards and retirement	1 979,00	12 869,00
– provision for unused holidays	0,00	31,00
– reserve for outstanding employee benefits (salaries and overheads to pay)	0,00	5 859,00
– reserve for employees claims	27 550,00	0,00
– remaining reserves	0,00	6 859,00
– deferred income	0,00	54 409,00
– impairment inventory (materials)	1 713,00	0,00
– impairment charges	9 958,00	0,00
b) charged to profit or loss in respect of deductible temporary differences (the effects of the transformation of the financial statements)	0,00	0,00
c) charged to goodwill or negative goodwill in respect of deductible temporary differences (due to)	0,00	0,00
C) reduction	252 393,00	53 148,00
a) charged to the profit of the period in connection with the deductible temporary differences (due to)	252 393,00	53 148,00
– provision for jubilee awards and retirement	0,00	0,00
– reserve for employees claims	0,00	51 730,00
– provision for unused holidays	1 002,00	0,00

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– reserve for outstanding employee benefits (salaries and overheads to pay)	184 709,00	0,00
– remaining reserves	12 273,00	0,00
– impairment inventory (materials)	0,00	1 418,00
– deferred income	54 409,00	0,00
– impairment charges	0,00	0,00
b) charged to profit or loss in respect of deductible temporary differences (the effects of the transformation of the financial statements)	0,00	0,00
c) charged to goodwill or negative goodwill in respect of deductible temporary differences (due to)	0,00	0,00
4. Assets of the deferred tax at the end of the period, total, including:	234 351,00	445 544,00
a) created for those on the financial result	234 351,00	445 544,00
– provision for jubilee awards and retirement	115 918,00	113 939,00
– provision for unused holidays	10 579,00	11 581,00
– reserve for outstanding employee benefits (salaries and overheads to pay)	64 734,00	249 443,00
– reserve for employees claims	27 550,00	0,00
– remaining reserves	2 668,00	14 941,00
– impairment inventory (materials)	2 944,00	1 231,00
– deferred income	0,00	54 409,00
– impairment charges	9 958,00	0,00
b) created for those financial results (the effects of the transformation of the financial statements)	0,00	0,00
c) created for those on the goodwill or negative goodwill	0,00	0,00

Note 13a Stocks

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) materials	177 850,55	275 767,93
b) intermediates and products in progress *	195 537,94	106 861,79
c) work in progress included a copy	2 449 074,09	2 449 074,09
d) finished products	0,00	0,00
e) goods	0,00	0,00
f) advances in	0,00	0,00
Stocks, total	2 822 462,58	2 831 703,81

Restriction in the ownership of stocks of raw materials and products

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
Liabilities arising from the transfer of ownership of stocks of raw materials and products	0,00	0,00

* during the remaining orders not exceed 6 months.

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Note 13b Inventory write-downs.

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) state at the beginning of the period	2 455 556,35	2 463 017,45
- work in progress (Best Oil)	2 449 074,09	2 449 074,09
- materials	6 482,26	13 943,36
b) reduction	0,00	7 461,10
- work in progress	0,00	0,00
- materials	0,00	7 461,10
c) increase	9 015,45	0,00
- work in progress	0,00	0,00
- materials	9 015,45	0,00
d) end of period (due to)	2 464 571,80	2 455 556,35
- work in progress (Best Oil)	2 449 074,09	2 449 074,09
- materials	15 497,71	6 482,26

Note 14a Receivables and trade and other receivables

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) from related units	606 351,34	115 743,72
- for supplies and services, the repayment period:	606 351,34	115 743,72
- up to 12 months	606 351,34	115 743,72
- over 12 months	0,00	0,00
- others	0,00	0,00
- enforced by legal proceedings	0,00	0,00
b) receivables from other entities	3 148 462,24	4 582 966,62
- for supplies and services, the repayment period:	3 051 795,10	4 507 822,91
- up to 12 months *	3 051 795,10	4 507 822,91
- over 12 months	0,00	0,00
- with taxes, subsidies, customs duties, social security, health and other benefits, except for income tax	57 910,24	48 631,32
- enforced by legal proceedings	0,00	0,00
- Social Fund	0,00	1 621,36
- others	38 756,90	24 891,03
Short-term receivables, net of total	3 754 813,58	4 698 710,34
c) value impairment charges	63 942,13	85 880,79
- from related units	0,00	0,00
- receivables from other entities	63 942,13	85 880,79
Receivables and trade and other receivables gross total	3 818 755,71	4 784 591,13

* Receivables from SYNTHOS-DWORY Sp. z o.o. In amount 1.000.000,00 PLN are covered by the assignment of accounts receivable as collateral issued by ING Bank Śląski S.A. branch in Nowy Sącz overdraft facility under the agreement number 676/2008/00000150/00 from day 27.11.2008 year.

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Note 14b Receivables and trade and other receivables from related parties

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) for supplies and services, including:	606 351,34	115 743,72
- from subsidiaries	0,00	0,00
- from subsidiaries	9 261,34	93 464,30
- from associates	0,00	0,00
- from major investor	0,00	0,00
- from parent unit	597 090,00	22 279,42
b) others	0,00	0,00
- from subsidiaries	0,00	0,00
- from subsidiaries	0,00	0,00
- from associates	0,00	0,00
- from major investor	0,00	0,00
- from parent unit	0,00	0,00
c) enforced by legal proceedings	0,00	0,00
Receivables from related parties, net of total	606 351,34	115 743,72
d) impairment value of receivables from related parties	0,00	0,00
Receivables from affiliates of the gross total	606 351,34	115 743,72

Note 14c Change in depreciation charges for supplies and services and other receivables

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
Balance at beginning of the period	85 880,79	182 376,56
a) increase (due to)	24 766,00	15 576,96
- create a copy of	24 766,00	15 576,96
b) reduction (due to)	46 704,66	112 072,73
- solution	2 089,12	101 242,23
- use	44 615,54	10 830,50
State of impairment losses short-term receivables at end of period	63 942,13	85 880,79

Note 14d Receivables and trade and other receivables gross (currency structure)

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) in polish currency	3 754 813,58	4 698 710,34
b) in foreign currency (by currency and translated into PLN)	0,00	0,00
Short-term receivables, total	3 754 813,58	4 698 710,34

Note 14e Claims for supplies and services (gross) - the remainder of the balance sheet during the repayment period:

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	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) up to 1 month	2 389 972,52	3 134 443,44
b) over 1 month to 3 months	1 174 538,38	1 273 585,06
c) over 3 months to 6 months	0,00	0,00
d) over 6 months to 1 year	0,00	24 766,00
e) over 1 year	0,00	0,00
g) past due receivables	157 577,67	276 652,92
Claims for supplies and services, total (gross)	3 722 088,57	4 709 447,42
g) impairment charges for the value of supplies and services	63 942,13	85 880,79
Claims for supplies and services, total (net)	3 658 146,44	4 623 566,63

Note 14f Claims for supplies and services, out-dated (gross) - the division of debt outstanding during the period:

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) up to 1 month	103 407,24	88 168,03
b) over 1 month to 3 months	14 994,30	71 467,16
c) over 3 months to 6 months	0,00	26 990,91
d) over 6 months to 1 year	4 596,96	17 722,99
e) over 1 year	34 579,17	72 303,83
Claims for supplies and services, out-dated, total (gross)	157 577,67	276 652,92
f) impairment charges for the value of supplies and services, out-dated	63 942,13	85 880,79
Claims for supplies and services, out-dated, total (net)	93 635,54	190 772,13

Note 14g Impairment charges - the breakdown:

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) impairment charges for the supply of works and services	63 942,13	85 880,79
b) other impairment charges	0,00	0,00
Impairment charges	63 942,13	85 880,79

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Note 15a Cash and cash equivalents

	situation at	
	30.06.2009	31.12.2008
	(unresearched)	(researched)
	PLN	PLN
a) cash in hand and at bank	244 335,44	655 856,74
b) deposits	5 694 078,44	4 370 000,00
c) other cash	0,00	0,00
d) other monetary assets	0,00	0,00
Cash and cash equivalents	5 938 413,88	5 025 856,74
Cash and cash equivalents of reduced availability of	688 717,00	828,64
Cash in the isolated bank account of ZFŚS	188 717,00	828,64
Blocked funds constituting security guarantees provided by insurance ERGO Hestia S.A.	500 000,00	0,00

Note 15b Cash and cash equivalents (currency structure)

	situation at	
	30.06.2009	31.12.2008
	(unresearched)	(researched)
	PLN	PLN
a) in polish currency	5 929 793,34	5 024 594,30
b) in foreign currency (by currency and translated into PLN)	8 620,54	1 262,44
b1. unit / currency 1/EUR	1 932,26	302,57
after conversion to PLN	8 620,54	1 262,44
Cash and cash equivalents, together	5 938 413,88	5 025 856,74

Note 16a Short-term prepayments

	situation at	
	30.06.2009	31.12.2008
	(unresearched)	(researched)
	PLN	PLN
a) prepaid expenses, including:	211 901,31	33 575,29
– life insurance	14 630,51	12 386,46
– third party insurance	329,40	2 371,92
– copy of the ZFŚS	170 006,77	0,00
– subscription	2 965,14	1 650,00
– fee for perpetual use of land	6 245,30	0,00
– annual fee for the activities of the UDT	3 003,48	0,00
– annual fee for the deposit of securities in the KDPW	5 336,44	0,00
– membership fee of the SEG	2 600,02	0,00
– costs deferred	6 784,25	17 166,91
– interest on finance lease	0,00	0,00
b) other prepaid expenses, including:	198 887,25	0,00
– settlement of long-term contracts	197 950,25	0,00
– not notified by the bank interest on term deposits	937,00	0,00
– publicity costs of the Company	0,00	0,00
Short-term prepayments, together	410 788,56	33 575,29

Revenues, expenses and financial results - long-term contracts

The long-term contracts was recognized with the one contract execution date in July 2010, on the value 2.900.000 PLN.

In the period from 01.01.2009 until 30.06.2009 year on the Company incurred costs related to the execution of this contract in the amount of 197.950,25 PLN. In accordance with MSR 11, costs were accrued in the period in which they were incurred. Management Board, analyzing the degree of progress and the amount of costs incurred in relation to the planned, does not provide for delays in the execution of the contract or the loss of this task.

No.	Content	2009 year for 01 January 2009 to 30 June 2009	
		PLN	
1	Cumulative actual costs incurred (output)		197 950,25
2	Revenues compound (data item 2 to the extent item 1)		197 950,25
3	Revenues for the period (year) = the cost of achieving the revenue in period		197 950,25
4	Invoiced sales cumulatively (output)		0,00
5	The difference shown in the balance sheet (item 4 - item 2)		
	• przefakturowania (liabilities)		0,00
	• niedofakturowania (assets)		197 950,25
6	Actual costs incurred for the period = costs of achieving the revenue for the period		197 950,25
7	Feedback on the contract cumulatively (item 2 - item 1)		0,00
8	Feedback on the contract for the period (item 3 - item 6)		0,00

Note 16b Long-term prepaid expenses

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) prepaid expenses, including:		
- costs deferred (subscription)	0,00	1 512,50
b) Other prepaid expenses, including:	0,00	0,00
Long-term prepayments costs, together	0,00	1 512,50

Note 17 Impairment

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) investments in subsidiaries	0,00	0,00
b) investments in associates	0,00	0,00
c) long-term receivables	0,00	0,00
d) short-term receivables	63 942,13	85 880,79
e) stocks, including:	2 464 571,80	2 455 556,35
- materials	15 497,71	6 482,26
- work in progress	2 449 074,09	2 449 074,09
Impairment, together	2 528 513,93	2 541 437,14

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Note 18.1. Share capital (structure) as at 30.06.2009 year (unresearched).

Series/issue	Type of shares	Type of preference	Number of shares	The value of the series / issue of the nominal value in PLN	Way to cover capital	Date of registration	Right to participate in profits (after)
A	ordinary bearer	not privileged	7 584 000	3 792 000,00	by cash	09.05.2008	Approval FS for 2008 year
B	ordinary bearer	not privileged	6 000 000	3 000 000,00	by cash	09.05.2008	
Total number of shares			13 584 000				
Capital, together				6 792 000,00			
The nominal value of one share = 0,50 PLN							

Note 18.2 Share capital (structure) as at 31.12.2008 year (researched).

Series/issue	Type of shares	Type of preference	Number of shares	The value of the series / issue of the nominal value in PLN	Way to cover capital	Date of registration	Right to participate in profits (after)
A	ordinary bearer	not privileged	7 584 000	3 792 000,00	by cash	09.05.2008	Approval FS for 2008 year
B	ordinary bearer	not privileged	6 000 000	3 000 000,00	by cash	09.05.2008	
Total number of shares			13 584 000				
Capital, together				6 792 000,00			
The nominal value of one share = 0,50 PLN							

The Resolution Number 1/2008 from 21 February 2008 year of the Extraordinary General Meeting was decided to reduce the nominal value of shares of series A and B, while a proportionate increase in their number without changing the amount of the share capital of the Company. The nominal value of one share is therefore 0,50 PLN each. Shares are covered by the existing Shareholders.

The Resolution Number 2/2008 from 21 February 2008 year of the Extraordinary General Meeting was decided to convert all shares of the Company, which was named for bearer shares.

These changes in the capital of the Company were registered in the District Court for Kraków Downtown on 9 May 2008 year. On 25 November 2008, shares series A of the Company, are admitted for trading on the Stock Exchange.

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Note 18.5.1. The structure of shareholders holding at least 5% of votes on day 30.06.2009 year (unresearched).

Name and Surname / Name	Series / issue	Type of shares	Number of shares	The value of shares in the nominal value in PLN	% of shares held in the capital	% number of votes
PETRO ELTECH Sp. z o.o.	A	ordinary	2 143 000	1 071 500,00	30,50	30,50
	B		2 000 000	1 000 000,00		
PETRO MECHANIKA S.A.	A	ordinary	2 146 515	1 073 257,50	30,52	30,52
	B		2 000 000	1 000 000,00		
PETRO REMONT Sp. z o.o.	A	ordinary	2 137 295	1 068 647,50	30,46	30,46
	B		2 000 000	1 000 000,00		
The remaining shareholders	A	ordinary	1 157 190	578 595,00	8,52	8,52
			13 584 000	6 792 000,00	100,00	100,00

Note 18.5.2. The structure of shareholders holding at least 5% of votes on day 31.12.2008 year (researched).

Name and Surname / Name	Series / issue	Type of shares	Number of shares	The value of shares in the nominal value in PLN	% of shares held in the capital	% number of votes
PETRO ELTECH Sp. z o.o.	A	ordinary	2 143 000	1 071 500,00	30,50	30,50
	B		2 000 000	1 000 000,00		
PETRO MECHANIKA S.A.	A	ordinary	2 136 315	1 068 157,50	30,45	30,45
	B		2 000 000	1 000 000,00		
PETRO REMONT Sp. z o.o.	A	ordinary	2 139 987	1 069 993,50	30,48	30,48
	B		2 000 000	1 000 000,00		
The remaining shareholders	A	ordinary	1 164 698	582 349,00	8,57	8,57
			13 584 000	6 792 000,00	100,00	100,00

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Note 18.5.3. The structure of shareholders holding at least 5% of the vote (in the period from 03.11.2008 to 31.12.2008 year)

Name and Surname / Name	Series / issue	Type of shares	Number of shares	The value of shares in the nominal value in PLN	% of shares held in the capital	% number of votes
PETRO ELTECH Sp. z o.o.	A	ordinary	2 148 000	1 074 000,00	30,54	30,54
	B		2 000 000	1 000 000,00		
PETRO MECHANIKA Sp. z o.o.	A	ordinary	2 148 000	1 074 000,00	30,54	30,54
	B		2 000 000	1 000 000,00		
PETRO REMONT Sp. z o.o.	A	ordinary	2 148 000	1 074 000,00	30,54	30,54
	B		2 000 000	1 000 000,00		
The remaining shareholders	A	ordinary	1 140 000	570 000,00	8,38	8,38
			13 584 000	6 792 000,00	100,00	100,00

Note 18.5.4. Struktura The structure of shareholders holding at least 5% of the vote (in the period from 21.02.2008 to 03.11.2008 year)

Name and Surname / Name	Series / issue	Type of shares	Number of shares	The value of shares in the nominal value in PLN	% of shares held in the capital	% number of votes
PETRO ELTECH Sp. z o.o.	A	ordinary	2 528 000	1 264 000,00	33,33	33,33
	B		2 000 000	1 000 000,00		
PETRO MECHANIKA Sp. z o.o.	A	ordinary	2 528 000	1 264 000,00	33,33	33,33
	B		2 000 000	1 000 000,00		
PETRO REMONT Sp. z o.o.	A	ordinary	2 528 000	1 264 000,00	33,33	33,33
	B		2 000 000	1 000 000,00		
			13 584 000	6 792 000,00	100,00	100,00

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Note 18.5.5. The structure of shareholders holding at least 5% of the vote (in the period from 28.11.2007 to 21.02.2008 year)

Name and Surname / Name	Series / issue	Type of shares	Number of shares	The value of shares in the nominal value in PLN	% of shares held in the capital	% number of votes
PETRO ELTECH Sp. z o.o.	A	ordinary	1 264 000	1 264 000,00	33,33	33,33
	B		1 000 000	1 000 000,00		
PETRO MECHANIKA Sp. z o.o.	A	ordinary	1 264 000	1 264 000,00	33,33	33,33
	B		1 000 000	1 000 000,00		
PETRO REMONT Sp. z o.o.	A	ordinary	1 264 000	1 264 000,00	33,33	33,33
	B		1 000 000	1 000 000,00		
			<u>6 792 000</u>	<u>6 792 000,00</u>	<u>100,00</u>	<u>100,00</u>

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Note 19 Reserve capital

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) from the sale of shares above their nominal value	0,00	0,00
b) created by statute	225 979,52	153 000,00
c) established in accordance with the statute / contract above the statutory (minimum) value	0,00	0,00
d) with the aid of the shareholders / partners	0,00	0,00
e) other	885,48	885,48
– the reduction in share capital remaining after the settlement losses from previous years	885,48	885,48
Reserve capital, together	226 865,00	153 885,48

Amount 885,48 PLN capital reserve arose from the redemption of shares by reducing the Company share capital by the amount of 9.822.000 PLN and cover the losses of the Company in the amount of 9.821.114,52 PLN (Rep. A number 1017/2006).

On the basis of Resolution No. 6/2008 of the Ordinary General Meeting from 28 March 2008 year, the reserve capital of the Company, in accordance with Article 395 § 1 of the Code of Commercial Companies, earmarked **153.000 PLN** from the earned in 2007 year net profit (Rep. A numer 1044/2008).

On the basis of Resolution No. 5/2009 of the Ordinary General Meeting from 2 June 2009 year the reserve capital of the Company, in accordance with Article. 395 § 1 of the Code of Commercial Companies, earmarked **72.979,52 PLN** in earned in 2008 year net profit (Rep. A number 1880/2009).

Note 20 Other reserves

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
- the distribution of net profit for the previous year	0,00	1 751 665,09
- the distribution of net profit from previous years	3 499 439,19	1 747 774,10
Other reserves, together	3 499 439,19	3 499 439,19

Note 21 Retained earnings

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
- the distribution of net profit for the previous year	24 224,47	0,00
- the distribution of net profit from previous years	32 325,58	912 243,99
Retained earnings, together	56 550,05	912 243,99

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In Resolution No. 5/2009 of the Ordinary General Meeting from 2 June 2009, the division made a net profit for the 2008 year, allocating the amount of 72.979,52 PLN to reserve capital of the Company and the amount of 839.264,47 for the dividend. After dividing the dividend amount for the number of shares of the Company, the value of the dividend of 1 share amounted to 0.06 PLN. After payment of dividend on 29 June 2009 year in the total amount of 815.040,00 PLN and indivisible part of the sum of 24.224,47 PLN as the company has retained the result with previous years.

In accordance with Resolution No. 6/2008 of the Ordinary General Meeting of the Company acting under the company CHEMOSERVIS-DWORY S.A. dated on 28 March 2008 year the division made a net profit of retained earnings amounting to **53.562,75 PLN** and allocate it in its entirety on the Company reserves (Rep. A number 1044/2008).

Note 22 Change in reserve for long-term employee benefits and other long-term provisions (by title)

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) state at the beginning of the period	530 148,00	453 296,00
- provision for retirement benefits	186 040,00	260 622,00
- provision for jubilee	344 108,00	192 674,00
b) increase	26 851,00	151 434,00
- provision for retirement benefits	0,00	0,00
- provision for jubilee	26 851,00	151 434,00
c) reclassification of reserves to short-term	0,00	0,00
- provision for retirement benefits	0,00	0,00
- provision for jubilee	0,00	0,00
d) use (due to)	0,00	0,00
- provision for retirement benefits	0,00	0,00
- provision for jubilee	0,00	0,00
e) reclassification of reserves to short-term	0,00	0,00
- provision for retirement benefits	0,00	0,00
- provision for jubilee	0,00	0,00
f) solution	19 103,00	74 582,00
- provision for retirement benefits	19 103,00	74 582,00
- provision for jubilee	0,00	0,00
g) end of the period	537 896,00	530 148,00
- provision for retirement benefits	166 937,00	186 040,00
- provision for jubilee	370 959,00	344 108,00

Based on the report of the actuarial valuation reserves for employee benefits arising from pension checks and jubilee awards as at 30 June 2009 year, providing for greater liability for payment of jubilee awards in the near five-year period, has been re-assignment of the reserve for retirement benefits, increasing provision for jubilee awards.

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Note 23 Change in deferred income tax

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
1. State deferred income tax at the beginning of the period, including:	195 121,00	154 772,00
a) in profit or loss	195 121,00	154 772,00
– differences in tax depreciation and accounting adjustments resulting from the valuation in connection with the transition to MSSF	181 738,00	137 481,00
– differences in the valuation of claims arising from debts in foreign currency	0,00	0,00
– difference between the net value and the remaining capital to repay the finance lease	13 352,00	17 291,00
– differences in valuation of cash in foreign currencies	31,00	0,00
– differences in income and tax balance - accrued interest on bank deposits	0,00	0,00
– others	0,00	
b) according to equity	0,00	0,00
c) charged to goodwill or negative goodwill	0,00	0,00
2. Increases	178,00	44 288,00
a) charged to profit or loss for the period of taxable temporary differences (due to)	178,00	44 288,00
– differences in tax depreciation and accounting adjustments resulting from the valuation in connection with the transition to MSSF	0,00	44 257,00
– differences in the valuation of claims arising from debts in foreign currency	0,00	0,00
– difference between the net value and the remaining capital to repay the finance lease	0,00	0,00
– differences in valuation of cash in foreign currencies	0,00	31,00
– differences in income and tax balance - accrued interest on bank deposits	178,00	0,00
– others	0	0,00
b) according to equity in respect of taxable temporary differences (due to)	0,00	0,00
c) charged to goodwill or negative goodwill in respect of taxable temporary differences (due to)	0,00	0,00
3. Reduction	17 489,00	3 939,00
a) charged to the profit of the period in connection with the taxable temporary differences (due to)	17 489,00	3 939,00
– differences in tax depreciation and accounting adjustments resulting from the valuation in connection with the transition to MSSF	14 052,00	0,00
– differences in the valuation of claims arising from debts in foreign currency	0,00	0,00
– difference between the net value and the remaining capital to repay the finance lease	3 413,00	3 939,00
– differences in valuation of cash in foreign currencies	24,00	0,00
– differences in income and tax balance - accrued interest on bank deposits	0,00	0,00
– others	0,00	0,00
b) to equity in respect of taxable temporary differences (due to)	0,00	0,00

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c) charged to goodwill or negative goodwill in respect of taxable temporary differences	0,00	0,00
4. State deferred income tax at the end of the period, together	177 810,00	195 121,00
a) according to financial result	177 810,00	195 121,00
– differences in tax depreciation and accounting adjustments resulting from the valuation in connection with the transition to MSSF	167 686,00	181 738,00
– differences in the valuation of claims arising from debts in foreign currency	0,00	0,00
– difference between the net value and the remaining capital to repay the finance lease	9 939,00	13 352,00
– differences in valuation of cash in foreign currencies	7,00	31,00
– differences in income and tax balance - accrued interest on bank deposits	178,00	0,00
– others	0,00	0,00
b) according to equity	0,00	0,00
c) charged to goodwill or negative goodwill	0,00	0,00

Note 24a Liabilities from trade and other payables

	situation at	
	30.06.2009 (unresearched) PLN	31.12.2008 (researched) PLN
a) against individuals interdependent units	76 699,57	219,60
- for supplies and services, which fall due:	76 699,57	219,60
- to 12 months	76 699,57	219,60
- over 12 months	0,00	0,00
- advances received in	0,00	0,00
- liability bill	0,00	0,00
- other	0,00	0,00
b) to associates	0,00	0,00
c) to other entities	3 797 696,42	3 059 663,34
- for supplies and services, which fall due:	669 840,83	973 430,60
- to 12 months	669 840,83	973 430,60
- over 12 months	0,00	0,00
- advances received in	1 170 000,00	0,00
- liability bill	0,00	0,00
- The tax, customs, insurance and other benefits, excluding income tax	1 331 562,03	1 496 536,27
- from salaries	505 345,69	457 098,74
- liability for investment purchases	7 542,70	37 133,97
- other	113 405,17	95 463,76
d) special funds (by title)	238 124,38	0,00
- Social Fund	238 124,38	0,00
Trade payables and other liabilities, and services, together	4 112 520,37	3 059 882,94

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Note 24b Trade payables and services, and other liabilities (currency structure)

	situation at	
	30.06.2009	31.12.2008
	(unresearched)	(researched)
	PLN	PLN
a) in polish currency	4 112 520,37	3 059 882,94
b) in foreign currency (by currency and translated into PLN)	0,00	0,00
Trade payables and other liabilities, and services, together	4 112 520,37	3 059 882,94

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Note 24c.1. Liabilities arising from loans to one year on 30.06.2009 from unrelated individuals (unresearched).

The Company has overdraft facility.

Name (company) units, indicating the legal firms	Seat	amount of the credit / loan agreement by		amount of credit / loans outstanding		The rates	Repayment term	Security
		in PLN	currency	in thousand PLN	currency			
ING Bank Śląski S.A. Branch in Nowy Sącz	B/Nowy Sącz	1 000 000,00	PLN	0,00	PLN	WIBOR +1,5 pkt	26.11.2009	assignment of receivables arising from trade agreement confirmed by SYNTHOS-DWORY Sp. z o.o blank promissory note

*At the balance sheet overdraft facility is not used.***Note 24c.2. Liabilities arising from loans to one year on 31.12.2008 from unrelated individuals (researched).**

The Company has overdraft facility.

Name (company) units, indicating the legal firms	Seat	amount of the credit / loan agreement by		amount of credit / loans outstanding		The rates	Repayment term	Security
		in PLN	currency	in thousand PLN	currency			
ING Bank Śląski S.A. Branch in Nowy Sącz	B/Nowy Sącz	1 000 000,00	PLN	0,00	PLN	WIBOR +1,5 pkt	26.11.2009	assignment of receivables arising from trade agreement confirmed by SYNTHOS-DWORY Sp. z o.o blank promissory note

At the balance sheet overdraft facility is not used.

Note 25a Change in reserve for short-term employee benefits (by title)

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) state at the beginning of the period	69 527,00	78 657,00
- provision for retirement benefits	40 941,00	43 987,00
- provision for jubilee	28 586,00	34 670,00
b) increase (due to)	55 077,00	36 320,00
- provision for retirement benefits	14 313,00	7 734,00
- provision for jubilee	40 764,00	28 586,00
c) reclassification of reserves to short-term	0,00	0,00
- provision for retirement benefits	0,00	0,00
- provision for jubilee	0,00	0,00
d) use (due to)	52 401,00	45 450,00
- provision for retirement benefits	24 357,00	10 780,00
- provision for jubilee	28 044,00	34 670,00
e) solution (due to)	0,00	0,00
- provision for retirement benefits	0,00	0,00
- provision for jubilee	0,00	0,00
f) state at the end of the period	72 203,00	69 527,00
- provision for retirement benefits	30 897,00	40 941,00
- provision for jubilee	41 306,00	28 586,00

Note 25b Change in other short-term reserves (by title)

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) state at the beginning of the period	0,00	272 264,00
- for restructuring	0,00	0,00
- the employees claims	0,00	0,00
- the claims against the company notified by the revoked chairman of the management board	0,00	272 264,00
- commitment to the issue	0,00	0,00
b) increase (due to)	145 000,00	0,00
- for restructuring	0,00	0,00
- the employees claims	0,00	0,00
- the claims against the company notified by the revoked chairman of the management board *	145 000,00	0,00
c) use (due to)	0,00	0,00
- for restructuring	0,00	0,00
- the employees claims	0,00	0,00
- the claims against the company notified by the revoked chairman of the management board	0,00	0,00

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d) solution (due to)	0,00	272 264,00
- for restructuring	0,00	0,00
- the employees claims	0,00	0,00
- the claims against the company notified by the revoked chairman of the management board *	0,00	272 264,00
e) state at the end of the period	145 000,00	0,00
- for restructuring	0,00	0,00
- the employees claims	0,00	0,00
- the claims against the company notified by the revoked chairman of the management board	145 000,00	0,00
- commitment to the issue		0,00

* In 2006 year W. Jaworski former Chairman of the Management Board of the Company brought an action against the Company. In the original petition of 25 August 2006, called for establishing the existence of an employment relationship on the basis of an agreement from 01 April 2002 year. In addition, parallel proceedings were pending before the National Registry Court on the accuracy of the deletion of KRS W. Jaworski and entered G Dobrowolski as Chairman of the Board, which initially were closed to determine the accuracy of entries. However W. Jaworski, by action against that decision, which led to a change in KRS entry by the Court from office. The appeal made by the Company in December 2006 was recognized in 2007 year, with negative effect for the Company. There was also to extend the action by W. Jaworski at which the determination of the employment relationship between him and the Company and the payment of rewards - bonuses for the 2006 year. It was necessary to provide that in the even won by W. Jaworski above. process occurs on the claim for payment of compensation and severance for the period from 28 April 2006 until 09.12.2006 on On 13 May 2008 year the District Court in Kraków, Department of Labor VI (signature act Pa VO 163/08) lodged an appeal against by W. Jaworski, dismissed the appeal by recognizing it as unfounded and upheld the sentence of the District Court Work Division IV at Oświęcim from 12 December 2007 year ref. Act IV P 144/06, which dismissed all claims proposed. Also, the District Court in Kraków, Faculty of Business XII (ref. act Dec. Gz 469/08) dismissed the complaint filed by W. Jaworski, to correct the deletion of KRS W. Jaworski and G. Dobrowolski entered as Chairman of the Board, which was considered to be correct.

As a result, of the Management Board adopted a Resolution No. 27/2008 from 29 May 2008 year to terminate the provision for claims made by the staff of the revoked president of the Board.

On 25 May 2009 year, after recognizing further appeal lodged by W. Jaworski, the Company received a sentence of the Supreme Court of 20 March 2009 year (act signature I PK 182/08) annuls the contested sentence of the District Court in Krakow in part on the existence of an employment relationship and to that extent the above Court sent the case back to. As a result, the Management Board adopted a Resolution No. 47/2009 of 25 May 2009 on the establishment of reserves for claims reported by the W. Jaworski. Reserve was created in the amount estimated by the Company, on the basis of reported claims and no remote (145.000,00 PLN).

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Note 26 Current liabilities - accruals

	situation at	
	30.06.2009	31.12.2008
	(unresearched) PLN	(researched) PLN
a) accruals	76 762,63	139 583,79
- provision for unused holidays for employee	55 677,63	60 951,38
- provision for the costs of external services	14 042,00	78 632,41
- reserve for unpaid bonuses for the board	7 043,00	0,00
b) other accruals	0,00	0,00
c) deferred income	0,00	286 362,08
- deferred income (an advance on the work of building and assembly)	0,00	286 362,08
Current liabilities - accruals, total	76 762,63	425 945,87

Note 27 The book value per share.

Period	Equity in PLN	Number of shares *	The book value per share in PLN
from 01.01.2009 to 30.06.2009	10 574 854,24	13 584 000	0,78
from 01.01.2008 to 31.12.2008	11 357 568,66	13 584 000	0,84

NOTES TO THE CASH FLOW

Note 28. Changes in cash

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	PLN	PLN
State cash flow account at the beginning of the period, including:	5 025 856,74	1 315 813,95
- cash in hand and at bank	5 025 856,74	1 315 813,95
- other cash	0,00	0,00
- overdrafts	0,00	0,00
State funds at beginning of period balance sheet	5 025 856,74	1 315 813,95
The difference between the balance sheet and state funds as listed in the report of the flows are foreign exchange differences	0,00	0,00
The difference between the balance sheet and state funds as listed in the report is a flow overdrafts	0,00	0,00
State cash-flow report at the end of this:	5 938 413,88	2 831 855,00
- cash in hand and at bank	5 938 413,88	2 831 855,00
- other cash	0,00	0,00
- overdrafts	0,00	0,00
State cash at the end of the balance sheet	5 938 413,88	2 831 855,00
The difference between the balance sheet and state funds as listed in the report of the flows are foreign exchange differences	0,00	0,00

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	PLN	PLN
Change in balance sheet liabilities	1 023 098,53	328 712,55
Change in liabilities for the purchase of fixed assets	29 591,27	128 468,57
Changes in liabilities in the statement of movements	1 052 689,80	457 181,12
Changing the balance sheet receivables	943 844,39	179 423,33
Change in receivables and the input tax paid on income	70 441,00	75 088,00
Change in receivables in the statement of movements	1 014 285,39	254 511,33

ADDITIONAL EXPLANATORY NOTES**1. Targets and rules of the risk managements financial**

The purpose of financial risk management in the Company is to minimize the impact of market factors, such as exchange rates and interest rates, the company authorized in the budget for the year 2009 basic financial parameters.

Market risk management processes consist of: identifying and measuring risks, monitoring the situation on financial markets, adapt - where possible - the size of the obligations and liabilities in each currency and entering into hedging transactions and their valuation to the market.

During this period, the Company does not include hedge against the risks it raises interest rates.

Currency transactions that require security during the reporting period there were.

2. Information about financial instruments

2.1. Financial assets intended to turnover - did not appear

2.2. Financial commitments intended to turnover - did not appear

2.3. Loans given

The balance sheet date there were no financial instruments categorized as loans.

2.4. Financial assets maintained to the due date

The Company has no financial assets held to maturity.

2.5. Accessible financial assets to the sale

The Company does not have financial assets available for sale

2.6. Remaining financial commitments

The Company financial liabilities include bank credit in current account

Characteristics of loans

The Company has overdraft in the PLN in ING Bank Śląski S.A., granted under the contract number 676/2008/00000150/00 z 27.11.2008 r.

a) the conditions of his credit

Uncommitted credit to finance current business.

- remunerated WIBOR
+1,5pkt

b) the credit state for the 30.06.2009 year

- value in PLN 0,00 zł

- interest paid by 30.06.2009 year 2,80 zł

On 27.11.2008 year, the Company signed an agreement no. 676/2008/00000150/00 on overdraft facility of 1 million PLN with ING Bank Śląski S.A. The agreement was concluded for the period until 26.11.2009 year. On 30 June 2009 year, the Company has no debt under this credit agreement.

3. Information about financial assets and liabilities that are not measured at fair value

Held by the Company of a loan is a short-term and therefore are valued at the balance sheet in the value of requiring payment. Accepted valuation does not affect significantly the distortion of financial statements.

- 4. Information about the agreement by which the financial asset is converted into securities or repurchase agreements - not applicable.**
- 5. Information about where reclassification of financial assets at fair value to assets valued at adjusted purchase price - not applicable.**
- 6. Information about updating copies made for permanent diminution in value of financial assets, or in connection with the termination of the reasons for which such deductions been made, increased the value of the asset - not applicable.**
- 7. Information about the interest calculated using the interest rates resulting from the concluded contracts - not applicable.**
- 8. Information about financial obligations for interest expense on these liabilities, calculated using the interest rates resulting from the concluded contracts.**

Such information has been included in the section describing the credit received.

9. Information about the purposes and principles of financial risk management

Company does not use hedging instruments.

10. Information concerning the security of the proposed transaction or firm commitment.

The Company is not planning such transactions.

11. Data on the balance sheet items, in particular, liability, including the issuer of guarantee or security.**Contingent liabilities:**

1. Pregnancy on liability company in the form of security provided to the credit granted in the current account, as shown in the table below:

BANK	Limit	Type of security
ING Bank Śląski S.A. B/ Nowy Sącz	1 000 000,00	assignment of receivables arising from trade agreement confirmed by SYNTHOS-DWORY Sp. z o.o. blank promissory note

2. The company entered the commercial contracts that guarantees the proper performance of the contract item for the period from 1 to 3 years.
The signed trade agreements are also provided for penalties for failure to object or inappropriate timing of the execution of the contract and penalties for any delay in removing defects.
3. Company as security for performance of the contract and the guarantee of benefits arising from contracts entered into Naftoserwis Sp. z oo located in Warsaw issued promissory notes in blank, together with the declarations wekslowymi the value of 31.983,20 PLN. Security performance of the contract represents 10% of net pay and is granted for a period of 36 months. The duration of protection expires in April on 2012 year.

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4. The company, the security guarantees obtained insurance, blocked funds in a bank account in the amount of PLN 500 000 and has issued promissory notes in blank, together with the declarations wekslowymi insurance company Ergo Hestia SA These instruments provide the security guarantees provided insurance for the following titles:
- ✚ refund received under a commercial agreement with ZAK S.A. amounting to 1.061.400,00 PLN from the date of application until 31.07.2010 year (blank promissory note, plus blocking of funds amounting to 400. 000,00 PLN);
 - ✚ proper execution of trade agreements concluded with ZAK S.A. (amount: 39.500,00 PLN, on the date 04.09.2009 year, blank promissory note) and Energetyka-Dwory Sp. z o.o. (amount: 500.000,00 PLN, on the date 31.01.2010 year, blank promissory note, plus blocking of funds amounting to 100.000,00 PLN).
5. Securing repayment of advances to the Company to Energetyka-Dwory Sp. z o.o. arising from the contract, the Company issued a promissory note in blank, together with a declaration to the bill amount 366.000 PLN. The security force until a final invoice for payment and settlement advances granted.
6. Company activities in commercial contracts has provided insurance guarantees the proper execution of contracts for the Energetyka-Dwory Sp. z o.o. and ZAK S.A. and advance payment for ZAK S.A.:
- ✚ guarantee the proper performance of the contract for the Energetyka-Dwory Sp. z o.o. in the amount of 500.000,00 PLN from the date of application until 31.01.2010 year;
 - ✚ guarantee proper execution of ZAK S.A. amounting to 39.500,00 PLN, with a deadline at 12 July 2009 year, extended addendum dated 10.07.2009 until 04.09.2009 year;
 - ✚ guarantee repayment of advances to ZAK S.A. in the amount of 1.061.400,00 PLN, with a deadline until 31.07.2010 year.
7. In case of cancellation of the Executive Board of the Company, the employment contracts provide for the need to severance payments amounting to three months salary.

Assets:

8. The Company received promissory notes in blank, together with statements from West Technology & Trading Poland Sp. Ltd. which are security:
- ✚ refund granted an advance of 42.700,00 PLN, the term of validity until a final invoice for payment;
 - ✚ performance of the contract in the amount of EUR 8 750.00, the term of validity of 36 months from the date of signing the final protocol-delivery and receiving records.

Note 29 Change in receivables and contingent liabilities since the last annual balance sheet date

	situation at	
	30.06.2009 (unresearched) PLN	31.12.2008 (researched) PLN
1. Claims	51 450,00	0,00
1.1. From related parties (due to)	0,00	0,00
1.2. From other entities (due to)	51 450,00	0,00
A. due bill	51 450,00	0,00
• to secure the return of the advance under a contract with WEST POLAND TECHNOLOGY & TRADING Sp. z o.o. - blank promissory note, together with a declaration bill	42 700,00	0,00

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<ul style="list-style-type: none"> securing proper implementation of the agreement with WEST POLAND TECHNOLOGY & TRADING Sp. z o.o. - blank promissory note, together with a declaration wekslowąą 	8 750,00	0,00
2. Contingent liabilities	4 599 783,20	1 016 991,60
2.1. For related units (due to)		0,00
2.2. For the remaining units (due to)	4 599 783,20	1 016 991,60
A. liability bill	2 498 883,20	1 016 991,60
<ul style="list-style-type: none"> securing a bank loan in the current account under the contract No. 676/2008/00000150/00 - assignment of a claim confirmed by Synthos Sp. z oo-operating agreement serwisowo No. 1/CH/2008 blank promissory note 	1 000 000,00	1 000 000,00
<ul style="list-style-type: none"> security guarantees provided by insurance Ergo Hestia S.A. - blank promissory note, together with a declaration bill 	1 100 900,00	0,00
<ul style="list-style-type: none"> securing the proper performance of the contract and the guarantee of benefits arising from contracts entered into Naftoserwis Sp. z o.o. located in Warsaw, al. Stanów Zjednoczonych 53 - blank promissory note, together with a declaration bill 	31 983,20	16 991,60
<ul style="list-style-type: none"> refund the security resulting from the agreement with Power-Dwory Sp. z o.o. - blank promissory note, together with a declaration bill 	366 000,00	0,00
B. provided insurance guarantees	1 600 900,00	0,00
<ul style="list-style-type: none"> granted warranty insurance - protection for contract - Energetyka-Dwory Sp. z o.o. 	500 000,00	0,00
<ul style="list-style-type: none"> granted warranty insurance - protection for contract with ZAK S.A. Kędzierzyn Koźle 	39 500,00	0,00
<ul style="list-style-type: none"> granted warranty insurance - to secure the return of the advance - ZAK S.A. Kędzierzyn Koźle 	1 061 400,00	0,00
C. blocking of funds	500 000,00	0,00
<ul style="list-style-type: none"> security guarantees provided by insurance company Ergo Hestia S.A. - blocking of funds in a bank account 	500 000,00	0,00
Balance sheet total:	4 651 233,20	1 016 991,60

12. Amounts owed to the state budget or local government entities with respect for property rights and buildings - not applicable

13. Information on revenues, costs and results of discontinued operations during the period or planned for the omission in the next period.

In the period from 01.01.2009 year to 30.06.2009 year, the Company failed to run any business, it does not provide for this in the next period.

14. Cost of assets under construction, fixed assets for own use - did not appear.

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15. Capital expenditures incurred during the period from 1 January 2009 year to 30 June 2009 year and planned for the end of the CHEMOSERVIS-DWORY S.A. investment.

Item in the balance sheet/specification	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched)	(unresearched)
	PLN	PLN
Intangible assets	5 817,21	40 166,34
Tangible fixed assets including:	306 144,54	721 281,50
buildings and structures	3 670,00	0,00
technical device	41 781,96	160 860,87
transportation	25 303,11	237 996,83
other assets	8 372,00	0,00
fixed assets under construction	202 419,81	322 423,80
advance for purchase of fixed assets	24 597,66	0,00
Total investment	311 961,75	761 447,84

In 2009 year Company planned capital expenditure for the following

1. Modernization of buildings, production halls of the Company	1 335 000 PLN
2. Purchase of machinery and equipment manufacturing	640 000 PLN
3. Purchase of transport (passenger car and delivery)	135 000 PLN
4. Purchase of office equipment	144 639 PLN
5. Purchase of other fixed assets (tools and instruments)	357 000 PLN
6. Expansion of the software system	63 500 PLN
Total planned investment:	2 675 139 PLN

16. Information about the Company transactions with related units.*a) mutual claims and obligations*

	situation at	
	30.06.2009	30.06.2008
	(unresearched) PLN	(unresearched) PLN
Claims		
Petro Remont Sp. z o.o.	597 090,00	66 563,76
Petro Mechanika S.A.	0,00	1 836,66
Petro Eltech Sp. z o.o.	0,00	102 960,02
Regula Sp. z o.o.	0,00	43 554,00
K-PROTOS	1 078,80	0,00
Chemont Sp. z o.o.	8 182,54	1 527 989,34
Total:	606 351,34	1 742 903,78
Obligations		
Petro Remont Sp z o.o.	0,00	0,00
Petro Mechanika S.A.	0,00	0,00
Petro Eltech Sp. z o.o.	0,00	0,00
Chemont Sp. z o.o.	76 699,57	3 381,84
Total:	76 699,57	3 381,84

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b) mutual income and expenses

LISTING	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched) PLN	(unresearched) PLN
Revenues from sales of products (services)		
Petro Remont Sp z o.o.	849 031,00	54 891,66
Petro Mechanika S.A.	0,00	1 836,66
Petro Eltech Sp. z o.o.	0,00	284 724,66
Chemont Sp. z o.o.	41 263,00	66 253,50
K-Protos	2 780,91	0,00
Regula Sp. z o.o.	0,00	84 293,44
Total:	893 074,91	491 999,92
Proceeds from sale of materials		
Petro Remont Sp z o.o.	0,00	0,00
Petro Mechanika S.A.	0,00	0,00
Petro Eltech Sp. z o.o.	0,00	0,00
Chemont Sp. z o.o.	0,00	0,00
Total:	0,00	0,00
Other income		
Petro Remont Sp z o.o.	3 868,66	0,00
Petro Mechanika Sp z o.o.	0,00	0,00
Petro Eltech Sp. z o.o.	0,00	0,00
Chemont Sp. z o.o.	231,81	13 030,43
Total:	4 100,47	13 030,43
Total Revenues		
Petro Remont Sp z o.o.	852 899,66	54 891,66
Petro Mechanika S.A.	0,00	1 836,66
Petro Eltech Sp. z o.o.	0,00	284 724,66
Chemont Sp. z o.o.	41 494,81	79 283,93
K-Protos	2 780,91	0,00
Regula Sp. z o.o.	0,00	84 293,44
Total:	897 175,38	505 030,35
Costs		
Petro Remont Sp z o.o.	0,00	0,00
Petro Mechanika S.A.	0,00	0,00
Petro Eltech Sp. z o.o.	0,00	1 700,00
Petro Energorem Sp. z o.o.	0,00	0,00
Chemont Sp. z o.o.	171 674,34	15 977,00
Unimech S.A.	49 000,00	0,00
Compe Sp. z o.o.	0,00	3 580,00
Total:	220 674,34	288 197,67

On 26 May 2008 year, Company has signed with Chemont Sp. z o.o. a loan agreement under which CHEMOSERVIS-DWORY S.A. granted a loan of 1.500.000 PLN for the period to 27 June 2008 year. The title of this Agreement the Company CHEMOSERVIS-DWORY S.A. in the first half of 2008 received a commission for a loan in the amount of 11. 900,00 PLN. The loan was repaid in the second half of 2008 year, in installments of 17, 24 and 31 July 2008 year. At the same time the Company acquired interest in the amount of 15. 553,24 (interest on loans amounted to 7% per annum).

17. Joint ventures - the Company does not result in joint ventures.

18. Information on the conclusion by the Company of one or more significant transactions with related parties.

The Company during the period from 01 January 2009 year to 30 June 2009 year did not include significant transactions with related entities. The volume generated revenues, expenses and assets and liabilities with related parties The Company presented in point 16.

19. Information about employment

The average employment in the reporting period:

	30 June 2009	30 June 2008
overall, in this:	341	345
- white-collar workers	63	59
- collar workers	278	286
- students	0	0
- persons performing job	0	0
- beneficiaries of parental leave or unpaid	3	3

20. Remuneration, including salaries of the profits paid to members of management and supervisory bodies of companies

Remuneration of the Management Board members

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched)	(unresearched)
	PLN	PLN
Management Board	327 896,97	527 395,50
<i>In this:</i>		
Krzysztof Miaškiewicz – CEO	4 641,84	0,00
Grzegorz Dobrowolski – CEO	189 051,75	227 045,07
Bronisław Głowacki – Member of the Board	134 203,38	141 854,34
Jarosław Kisiołek – Member of the Board	0,00	158 496,09

Mr. Krzysztof Miaškiewicz was appointed on the Head of the Management Board on 23 June 2009 year. Mr. Grzegorz Dobrowolski resigned from office of the Head of the Management Board on 23 June 2009 year. Mr. Jarosław Kisiołek was dismissed from his functions of Member of the Board on 20 May 2008 year.

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Remuneration of the Supervisory Board members

	rotary period	
	for 6 months for 01 January 2009 to 30 June 2009	for 6 months for 01 January 2008 to 30 June 2008
	(unresearched)	(unresearched)
	PLN	PLN
Supervisory Board	105 568,98	98 672,88
<i>In this:</i>		
Andrzej Gastołek	19 918,68	18 617,52
Tomasz Mazur	25 894,26	24 202,80
Zygfryd Płochocki	19 918,68	18 617,52
Andrzej Rusek	19 918,68	18 617,52
Janisław Zwoliński	19 918,68	18 617,52

21. The information on the value of not paid off advances, credits, loans, guarantees, warranties or other contract obliging to prestations in the interest of Emitters, entities from him dependent, correlative and with him associate, with application of conditions of the interest and the amortization of these sums, given by Emitters in the enterprise Emitters and separately in enterprises units from him dependent, correlative and with him associate (for every group separately), to persons administering and supervising, separately for persons manageresses and supervising and separately to their spouses, to relatives and relative to quadratic, to adoptee or fitting and other persons with whom they are related personally, with application of conditions of the interest and the amortization of these sums - do not appear.
22. Statement of changes in ownership of shares or rights to them by managers and supervisors Company.

Shares of the CHEMOSERVIS-DWORY S.A. held by the Management Board Members

No.	Name and surname	Number of shares as at 01.01.2009 year	Number of shares as at 30.06.2009 year
1	Krzysztof Miaškiewicz	0	0
2	Grzegorz Dobrowolski	0	0
3	Bronisław Głowacki	0	0

Mr. Sławomir Szata appointed as a Member of the Management Board on 30 July 2009 year, has no shares of the Company.

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Shares of the CHEMOSERVIS-DWORY S.A. held by the Supervisory Board Members

No.	Name and surname	Number of shares as at 01.01.2009 year	Number of shares as at 30.06.2009 year
1	Tomasz Mazur Head of the Supervisory Board	2 460	9 798
2	Zygfryd Płochocki V-ce Head of the Supervisory Board	0	0
3	Andrzej Gastołek Secretary of the Supervisory Board	0	0
4	Janisław Zwoliński Member of the Supervisory Board	0	0
5	Andrzej Rusek Member of the Supervisory Board	0	0

23. Information about significant events relating to previous years are included in the financial statements for the current period – not applicable.
24. Information about significant events that occurred after the balance sheet and not included in the financial statements – not applicable.
25. Financial statements adjusted rate of inflation, where the cumulative average inflation rate over the past three years has reached 100% - not applicable.
26. Overview and explanation of the differences between the information disclosed in the financial statements and comparative financial data, previously drawn up and published financial reports.

Note no. 30 Reconciliation of balance sheet as at 31.12.2008 year for the change in the presentation of the net profit:

BALANCE SHEET as at 31 December 2008 year

	Data originally published financial statements at 31.12.2008 year	correction	Data corrected per day 31.12.2008 year
	PLN	PLN	PLN
ASSETS			
Fixed assets			
Tangible assets	4 928 869,77	0,00	4 928 869,77
Intangible assets	57 536,37	0,00	57 536,37
Investments in subsidiaries	0,00	0,00	0,00
Investments in associates	0,00	0,00	0,00
Financial assets available for sale	0,00	0,00	0,00
Long-term receivables	0,00	0,00	0,00
Deferred tax liabilities	445 544,00	0,00	445 544,00
Long-term prepayments and accrued expenses	1 512,50	0,00	1 512,50
Total fixed assets	5 433 462,64	0,00	5 433 462,64

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Current assets			
Stocks	376 147,46	0,00	376 147,46
Receivables and trade and other receivables	4 698 710,34	0,00	4 698 710,34
Unpaid share capital	0,00	0,00	0,00
Claims arising from income tax	70 441,00	0,00	70 441,00
Cash and cash equivalents	5 025 856,74	0,00	5 025 856,74
Other current assets	0,00	0,00	0,00
Short-term prepayments	33 575,29	0,00	33 575,29
Non-current assets held for sale	0,00	0,00	0,00
Assets, together	10 204 730,83	0,00	10 204 730,83
TOTAL ASSETS	15 638 193,47	0,00	15 638 193,47
DEBIT			
Equity			
Share capital	6 792 000,00	0,00	6 792 000,00
Supply capital	153 885,48	0,00	153 885,48
Reserve capital	3 499 439,19	0,00	3 499 439,19
Retained earnings	0,00	912 243,99	912 243,99
Net profit for the current period	912 243,99	-912 243,99	0,00
Shareholders equity without minority interests	11 357 568,66	0,00	11 357 568,66
Capital attributable to minority interests	0,00	0,00	0,00
Equity, together	11 357 568,66	0,00	11 357 568,66
Liabilities			
Long-term liabilities			
Liabilities from trade and other payables	0,00	0,00	0,00
Loans and advances	0,00	0,00	0,00
Long-term liabilities under financial lease	0,00	0,00	0,00
Provision for employee benefits and other long-term reserve	530 148,00	0,00	530 148,00
Deferred tax liabilities	195 121,00	0,00	195 121,00
Accruals	0,00	0,00	0,00
Total long-term liabilities	725 269,00	0,00	725 269,00
Current liabilities			
Liabilities from trade and other payables	3 059 882,94	0,00	3 059 882,94
Derivative financial instruments	0,00	0,00	0,00
Loans and advances	0,00	0,00	0,00
Long-term loans during the repayment period	0,00	0,00	0,00
Liabilities under financial lease	0,00	0,00	0,00
Liabilities from income tax	0,00	0,00	0,00
Provision for employee benefits and other short-term reserves	69 527,00	0,00	69 527,00
Accruals	425 945,87	0,00	425 945,87
Total current liabilities	3 555 355,81	0,00	3 555 355,81
TOTAL DEBIT	15 638 193,47	0,00	15 638 193,47

Correction heading:

Changing the rules for the presentation of the net profit as a separate category in the balance sheet liabilities of the Company. This category will be presented in the liabilities of the Company as the "Retained earnings".

- 27. Changes in applicable rules (policies) in accounting and the preparation of financial statements, made in the previous financial year (financial years), their causes, titles and effects caused by the financial impact on the financial position, liquidity and financial results and profitability** – did not appear, except as described in point 26.
- 28. Information on the nature and purpose of the business of the issuer of contracts not included in the balance sheet as necessary to assess their impact on financial position and profit or loss of body**

The guarantees provided by the insurance company, the Company entered into insurance policies with the Sopot insurance company Ergo Hestia S.A. in the following heights:

- ✚ Policy no. 901003226066 dated on 02.04.2009 year, together with the addendum of 10.07.2009 year insurance guarantee good performance of the contract for ZAK S.A. in the amount of 39.500,00 PLN, with a deadline on 04.09.2009 year for the year. Company for the contract incurred costs amounting to 850,00 PLN.
- ✚ Policy no. 250001126606 dated 02.04.2009 year warranty insurance refund provided under contract with ZAK S.A. amounting to 1.061.400,00 PLN, with a deadline until 31.07.2010 year. The Company incurred costs of the policy conclusion on 21.000,00 PLN.
- ✚ Policy no. 250001126606 dated 02.04.2009 year, together with the addendum of 20.07.2009 year to guarantee the proper performance of the insurance contract for the Energy-Dwory Sp. z o.o. in the amount of 500.000,00 PLN (after appendix 548.750,00 PLN), with a deadline on 31.01.2010 year. The Company incurred costs of contract in the amount of 10. 680,00 PLN.

28. Issuance, repurchases and repayments of debt and equity securities.

In the period from 1 January 2009 to 30 June 2009 year, the Company failed to issue, redemption or repayment of debt and equity securities.

29. The nature and amount of items of assets, liabilities, equity, net income or cash flow statement, unusual because of their nature, size or scope.

In the period from 1 January 2009 to 30 June 2009 year, the Company received the signed contracts with ZAK S.A. and the Energetyka-Dwory Sp. z o.o. an advance on the performance of contracts totaling 1.170.000,00 PLN. Have been granted an advance secured by insurance guarantees and bonds in blank (see details in point 11).

After the evaluation by the Management Board of the risks associated with ongoing legal proceedings, was established reserve of 145 thousand PLN. Now the employees claims raised by the revoked president of the Board. Details, see the note No. 29b.

Height provisions for employee benefits (retirement and jubilee awards) was estimated at 30 June 2009 year in accordance with the actuarial valuation report prepared for this day.

Compared to the previous reporting period, have significantly increased short-term prepaid. The biggest impact on the size of the asset has accrued for the fiscal year a copy of the Social Fund, which the Company accounted for proportionally each month. Height copy billable in the second half of 2009 amounts to 170.006,77 PLN.

As part of ongoing commercial contracts, the contract concluded with ZAK S.A. Kędzierzyn Koźle, was recognized as a long-term contract and is accounted for by the Company in accordance with MSR 11 Until 30 June 2009 year, the Company incurred costs of this contract in the amount of 197.050,25 PLN, and a similar amount during this period attributed to revenues from this contract, using the “zero profit”; pricing of the contract term.

Height of active accruals note presents no 12a.

30. Explanation about the seasonality or cyclicity of interim operations for the Company.

Company activity shows no significant seasonal or cyclical trends.

31. The information on essential transactions (together with their sums) contained through entity on other conditions than market with sides related through which one is comprehensible entities related and:

- a. the person who is a member of the organ administering, supervising or administering entity or entity with her related, or
- b. the person who is a husband or with the person in fact remaining in the cohabitation, the relative or relative to quadratic, adoptee or fitting, with the person connected in virtue of the care or the wardship with relation to any from persons being with membership of the organ administering, supervising or administering unit or entity with her related, or
- c. entity controlled, cocontrolled or other entity on which the meaning influence exerts or possesses in her the meaning quantity votes, directly or indirectly the person about whom the speech into lithium, a and b, or
- d. entity realizing the program of workers'-prestations after period of employment, directed to workers entity or other entity being entity related with relation to this entity

- together with the information defining the character of these transactions. The information concerning of individual transactions can be grouped according to their kind, excepting case, when the information of on the subject individual transactions are indispensable for the understanding them the influence on the situation property- financial and the financial result entity – did not appear.

32. Information about the remuneration of the statutory auditor or the entity authorized to audit financial statements, paid or payable for the rotary year.

On 27 May 2009 year was signed with the Agency of Audytingu and Economic Consulting „Accord’ab” Sp. z o.o. based in Wrocław, contract No. 001/BB/09 to conduct the review and audit financial statements for 2009 year, including:

- ✚ review of financial statements for the period from 01.01.2009 to 30.06.2009;
- ✚ audited the financial statements for the period from 01.01.2009 to 31.12.2009.

Remuneration for all work in accordance with the provisions of the Contract shall be 29.000,00 PLN and applies to the following:

a) mandatory audit of the annual financial statements	18 000,00 zł
b) review of the interim report for the first half of 2009 year	11 000,00 zł
c) other services certifying	0,00 zł
d) tax advisory services	0,00 zł
e) other services	0,00 zł

33. In the company there is no uncertainty as to the possibility of continuing operations.**34. Within a year, for which there are accounts, there was no merger of the companies.**

Members of the Board Signatures

Sławomir Szata – Member of the Board
Strategy and Development Director

Krzysztof Miąskiewicz - CEO
General Director

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Oświęcim, 25 August 2009 year.