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Court for Wrocław-Fabryczna, VIth Economic Department
Stock of capital 111.000,00 PLN, integrity paid



INDEPENDENT AUDITOR REPORT

from review of interim financial statements
covering the period from 1 January 2009 year to 30 June 2009 year

For Shareholders and Supervisory Board
of the Company CHEMOSERVIS-DWORY S.A.

We have reviewed the accompanying interim financial statements of the CHEMOSERVIS-DWORY S.A., based in Oświęcim, Chemików Street No. 1, which comprises:

- 1) report on the financial situation made on 30 June 2009 year, that the assets and liabilities and equity is a total amount of 15.697.098,61 PLN,
- 2) profit and loss for the period from 1 January 2009 year to 30 June 2009 year, with a net profit of 32.325,58 PLN,
- 3) report from total revenue for the period from 1 January 2009 year to 30 June 2009 year, showing a total net income of 32.325,58 PLN,
- 4) report of changes in equity for the period from 1 January 2009 year to 30 June 2009 year, showing a decrease in equity by the amount of 782.714,42 PLN,
- 5) report of cash flows for the period from 1 January 2009 year to 30 June 2009 year, showing a net cash inflow of 912.557,14 PLN,
- 6) additional information on accounting policies and other explanatory notes.

For drawing in accordance with International Financial Reporting Standards approved by the European Union on interim reporting (IAS 34) interim financial statements is responsible Management Board of the Company. Our task was to report to the interim financial statements on the basis of the review.

Overview conducted in accordance with current on Polish territory legislation and standards auditing issued by the National Council of Expert Auditors. Those standards require that we plan and perform the required review in such a way as to obtain reasonable assurance that financial statements are free of material misstatement. Accomplished primarily through review of the data analysis the above-mentioned interim financial statements, access to the accounts and the use of information obtained from the Management Board and those persons responsible for finance and accounting of the Company.

Scope and method of the review of interim financial statements materially differ from the studies underlying the opinions expressed about the reliability, accuracy and clarity of the annual financial statements, and therefore we can not give any opinion on the attached report.

Made by our review did not reveal nothing, pointing to significant distortion of the image as it's financial unit as at 30 June 2009 year and its financial results for the period from 1 January 2009 year to 30 June 2009 year, transmitted by the attached financial statements, prepared in accordance with International Financial Reporting Standards as approved by the European Union.

Without qualifying our opinion the interim financial statements, we point out that the company is 80,3 % of their revenue from sales is obtained from one recipient, and it's related entities.

Expert Auditor no. 9608/7166

Ewa Suwara

Wroclaw, 25 August 2009 year

Subject entitled to research of financial report number 262