

CHEMOSERVIS-DWORY S.A.

THE COMMITTEE OF THE FINANCIAL SUPERVISION

The particular quarterly statement Q 3/2009

(in compliance with § 86 pt. 1 of Order of Minister of Finance from the day 19 February 2009 -
Dz. U. No. 33, the item 259)

for Emitters of floaters, leading the manufacturing activity, building, commercial or of service
for I quarter of the fiscal year **2009** the embracing period from **01.07.2009** to **30.09.2009**
containing the shortened finance statement according to International Standards
The Financial Accounting in the currency PLN,

(the date of the delivery, the day 16.11.2009)

CHEMOSERVIS-DWORY S.A.

(the full name of the Issuer)

CHEMOSERVIS-DWORY S.A.
(the shortened name **Emitter**)

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(the zip code)

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(the street)

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(the telephone)

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549-19-11-468
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the Chemical industry

(the sector according to the classification WSE)

Oświęcim
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THE TABLE OF CONTENTS

PART I	
FINANCIAL DATA	4
1. Selected financial data	4
2. Condensed financial statements	5
2.1 Report from financial situation (balance)	5
2.2 The profit and loss statement	7
2.3 Report from total income	8
2.4 Statement from changes in equity	9
2.5 Report from Cash Flows	10
PART II	
THE ADDITIONAL INFORMATION	12
1. Data of the Company	12
2. History of the Company	12
3. Capital of the Company	13
4. The structure of property of the Company shares	13
5. Ownership structure of shares by Company managers	14
6. The basic object of the operation of the Company	15
7. The composition of legal bodies of the Company	15
8. The description of the organization of the capital group of the Company	16
9. The declaration about the conformity	16
10. Accountancies rules accepted at the preparing of the report	17
10.1 Rules accepted to the count of financial data	17
10.2 Most important accountancies rules applied by the Company	20
10.3 The information about estimated essential changes	35
10.4 Financial and material assets	40
10.5 Additional selected explanatory notes	41
• Sales revenue	41
• Costs according to the source	43
• Remaining operating-incomes	44
• Remaining operating costs	44
• Financial incomes	45
• Financial costs	46
• Credits, loans and finance leasing obligations	47
• The Income tax	47
• Income from the operating-activity	47
11. Segments of the Company activity	48
12. The concise description of essential achievements or failures of the Company	51
13. The description of factors and events, having influence on reached financial results	52
14. The information concerning of paid dividend	56
15. The explanation concerning seasonalities or cyclicities of the Company activity	57

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

16.	The information concerning of the emission, the redemption and the repayment of indebted and stocks.....	57
17.	The indication of events which appeared after the day on which the quarterly finance statement was completed, not seized in this report, and able in the considerable manner to bear on financial performance of the Company.....	57
18.	The information concerning of changes of conditional liabilities or conditional assets which followed after the last financial year.....	58
19.	The position of the Management Board of the possibilities of realizing of earlier published prognoses of results on the current year	59
20.	The indication of court cases, with the proper organ for the arbitration proceedings or with the organ of the public administration	59
21.	Information about the conclusion by CHEMOSERVIS-DWORY S.A. or its subsidiary one or more transactions with related parties,	61
22.	Other information, which, according CHEMOSERVIS- DWORY S.A. are relevant to the assessment of the staffing, property, financial, financial results.....	62
23.	The indication of factors which will have influence on Company results in the perspective, at least the following quarter	62
	THE AUTHORIZATION OF THE MANAGEMENT BOARD OF THE COMPANY	65

PART I

FINANCIAL DATA

1. SELECTED FINANCIAL DATA

	PLN		EUR	
	Fiscal period		Fiscal period	
	For 9 months till 30.09.2009	For 9 months till 30.09.2008	For 9 months till 30.09.2009	For 9 months till 30.09.2008
I. Net earnings from the sale of products, goods and materials	25 355	19 684	5 763	5 748
II. The profit (the loss) from the operating-activity	299	1 591	68	464
III. The pre-tax profit (the loss)	445	1 706	101	498
IV. The net gain (the loss)	321	1 424	73	416
V. Financial net flows from the operating-activity	1 696	2 508	386	732
VI. Financial net flows from the investment activity	-521	-995	-118	-290
VII. Financial net flows from the financial activity	-815	2 232	-185	652
VIII. Financial net flows , together	360	3 745	82	1 094
	PLN		EUR	
	As per		As per	
	30.09.2009	31.12.2008	30.09.2009	31.12.2008
IX. Capital assets	5 505	5 433	1 304	1 302
X. Current assets	18 499	10 205	4 381	2 446
XI. Assets together	24 004	15 638	5 685	3 748
XII. Long-term liabilities	703	725	167	174
XIII. Quick liabilities	12 437	3 555	2 945	852
XIV. The equity capital	10 863	11 358	2 573	2 722
XV. The initial capital	6 792	6 792	1 608	1 628
XVI. Liabilities, together	24 004	15 638	5 685	3 748
XVII. The quantity of the action (in pcs.)*	13 584 000	13 584 000	13 584 000	13 584 000
XVIII. The net gain on one action (in zloty / EUR)	0,02	0,07	0,01	0,02
XIX. The diluted profit on one action (in zloty/EUR)	0,02	0,07	0,01	0,02
XX. The book value on one action (in zloty/EUR)	0,80	0,84	0,19	0,20
XXI. The diluted book value on one action (in zloty/EUR)	0,80	0,84	0,19	0,20
XXII. The committed or paid dividend on one action (in zloty/EUR)	0,06	0,00	0,01	0,00

Financial data in EUR were counted according to following rules:

- individual positions of assets and liabilities acc. the rate per day 30 September year 2009 - 4,2226 PLN/EUR; and rate per day 30 September year 2008 - 3,4083 PLN/EUR;
- suitable accounting positions of profits and losses and the bill of financial flows - according to the average exchange rate within a period of from 1 January of the year 2009 to 30 September year 2009 - 4,3993 PLN/EUR; for period from 1 January of the year 2008 to 30 September year 2008 this rate amounted 3,4247 PLN/EUR.

2. THE SHORTENED FINANCE STATEMENT

2.1. THE REPORT FROM THE FINANCIAL SITUATION (THE BALANCE)

	As per		
	30.09.2009 (non audited) 000' PLN	30.09.2008 (non audited) 000' PLN	31.12.2008 000' PLN
ASSETS			
Capital assets			
Matter-of-fact capital assets	5 019	4 827	4 929
Immaterial values	50	62	58
Investments in dependent units	0	0	0
Investments in associate units	0	0	0
Accessible financial assets to the sale	0	0	0
Long-term charges	0	0	0
Assets in virtue of the postponed income tax	436	378	446
Long-term ends of year adjustment of costs	0	0	2
Capital assets together	5 505	5 267	5 433
Current assets			
Stocks	381	554	376
Charges in virtue of deliveries and services and remaining charges	12 501	4 297	4 699
Due payments on the capital	0	0	0
Charges in virtue of the income tax	107	68	70
Purse and their equivalents	5 386	5 061	5 026
Other current assets	0	0	0
Short-term ends of year adjustment	124	370	34
Capital assets intended to the sale	0	0	0
Current assets together	18 499	10 351	10 205
THE SUM OF ASSETS	24 004	15 618	15 638

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

STATEMENT FROM FINANCIAL STANDING (CONT.)

	30.09.2009	As per 30.09.2008	31.12.2008
	(non audited)	(non audited)	
	000' PLN	000' PLN	000' PLN
LIABILITIES			
The equity capital			
The initial capital	6 792	6 792	6 792
The spare capital	251	154	154
Reserve capitals	3 499	3 499	3 499
Retained earnings	321	1 424	912
The equity capital without participations of the minority	10 863	11 869	11 358
Capitals happening on participations of the minority	0	0	0
The equity capital together	10 863	11 869	11 358
Liabilities			
Long-term liabilities			
Liabilities in virtue of deliveries and services and remaining obligations	0	0	0
Credits and loans	0	0	0
Long-term liabilities in virtue of the finance leasing	0	0	0
The reserve on prestations workers'- and remaining long-term reserves	538	453	530
The reserve in virtue of the postponed income tax	165	156	195
Ends of year adjustment	0	0	0
Long-term liabilities together	703	609	725
Short-term liabilities			
Liabilities in virtue of deliveries and services and remaining obligations	10 835	3 050	3 060
Derivative financial instruments	0	0	0
Credits and loans	0	0	0
Long-term credits and loans within a period of the repayment	0	0	0
Short-term liabilities in virtue of the finance leasing	0	0	0
Liabilities in virtue of the income tax	0	0	0
The reserve on prestations workers'- and remaining short-term reserves	217	48	70
Ends of year adjustment	1 385	41	426
Short-term liabilities together	12 437	3 140	3 555
TOTAL LIABILITIES	24 004	15 618	15 638

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

2.2. PROFIT AND LOSS STATEMENT

	Financial period			
	For 3 months	For 9 months	For 3 months	For 9 months
	Closed on	Closed on	Closed on	Closed on
	30.09.2009	30.09.2009	30.09.2008	30.09.2008
THE CONTINUED ACTIVITY	Non audited	Non audited	Non audited	Non audited
	000' PLN	000' PLN	000' PLN	000' PLN
Sales revenue	13 504	25 355	7 195	19 684
Costs own of the sale	12 473	22 254	5 858	15 742
The gross profit from the sale	1 031	3 101	1 336	3 943
Remaining operating-incomes	13	24	46	375
Selling costs	240	733	234	690
Costs of the general management	606	1 932	635	1 951
Remaining operating costs	11	162	4	86
The profit on the operating-activity	187	299	509	1 591
Financial incomes	32	148	78	120
Financial costs	0	1	0	5
Financial net incomes	32	146	78	115
The pre-tax profit	219	445	587	1 706
The income tax	-69	124	75	282
The net gain from the continued activity	288	321	513	1 424
The net gain (the loss) from the abandoned activity	0	0	0	0
The net gain (the loss) for the reporting period	288	321	513	1 424
The net gain for period happening:				
- To shareholders of the dominant unit	288	321	513	1 424
- To minority-shareholders	0	0	0	0
The profit on one action from the continued activity				
- Basic in PLN	0,02	0,02	0,04	0,10
- Diluted in PLN	0,02	0,02	0,04	0,10

CHEMOSERVIS-DWORY S.A.Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009**2.3 STATEMENT FROM OVERALL ACTIVITY**

	Financial period			
	For 3 months Closed on 30.09.2009	For 9 months Closed on 30.09.2009	For 3 months Closed on 30.09.2008	For 9 months Closed on 30.09.2008
	Non audited 000' PLN	Non audited 000' PLN	Non audited 000' PLN	Non audited 000' PLN
The net gain (the loss) for the reporting period	288	321	513	1 424
Other entire earnings	0	0	0	0
The income tax concerning of components of other entire earnings	0	0	0	0
Other entire earnings after taxes	0	0	0	0
Entire net earnings altogether	288	321	513	1 424
Remaining net earnings together accruing:				
- To shareholders of the dominant unit	0	0	0	0
- To minority-shareholders	0	0	0	0

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

2.4 THE REPORT FROM CHANGES IN THE EQUITY CAPITAL

	Initial capital	Spare capital	Reserve capital	Retained profits	Total initial capital
	000' PLN				
On 1 January of the year 2009	6 792	154	3 499	912	11 358
The profit for period	0	0	0	321	321
Other entire earnings	0	0	0	0	0
The total revenue for period	0	0	0	321	321
The payment of dividend	0	0	0	-815	-815
Supply of the spare capital from the profit of the Company for the rotary past year	0	97	0	-97	0
On 30 September year (non audited) 2009	6 792	251	3 499	321	10 863

	Initial capital	Spare capital	Reserve capital	Retained profits	Total initial capital
	000' PLN				
On 1 January of the year 2008	6 792	1	1 694	1 958	10 445
The profit for period	0	0	0	1 424	1 424
Other entire earnings	0	0	0	0	0
The total revenue for period	0	0	0	1 424	1 424
The payment of dividend	0	0	0	0	0
Supply of the reserve capital from the profit of the Company for the past year	0	0	1 805	-1 805	0
Supply of the spare capital from the profit of the Company for the past year	0	153	0	-153	0
On 30 September year (non audited) 2008	6 792	154	3 499	1 424	11 869

2.5 CASH FLOW STATEMENT

	Financial period	
	For 9 months	For 9 months
	closed	closed
	30.09.2009	30.09.2008
	000' PLN	000' PLN
cash flow (CF) from the operating-activity		
The gross profit (the loss)	445	1 706
<i>Corrections co-ordinating the net gain to resources generated from the operating-activity</i>		
The amortization	438	381
Interest and profit sharings (dividends)	0	-25
Leasing interest	0	0
The income current tax from the gross profit	-124	-282
The income tax paid	-252	-282
(The profit) the loss in virtue of the investment activity	1	0
<i>Change of position of the working capital:</i>		
The change of the state of reserves	126	-301
The change of the stock level	-5	204
The change of the state of the charge	-7 839	819
The change of the state of quick liabilities, excepting loans and credits	8 027	566
The change of the state of ends of year adjustment	881	-278
Other corrections	0	0
Net CF from the operating-activity	1 696	2 508
CF from the investment activity		
Incomes from the disposal of the value of immaterial and material capital assets	29	44
repayment given loans to related units	0	1 527
- sale of financial assets	0	0
- dividends and rake-offs	0	0
- repayment given loans	0	1 500
- interest	0	16
- other incomes from financial assets	0	12
Received interest	0	0
Purchase of the value of immaterial and matter-of-fact capital assets	-550	-1 066
Granted a loan to related units	0	-1 500
Net CF from the investment activity	-521	-995

CHEMOSERVIS-DWORY S.A.Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009**CASH FLOW STATEMENT (CONT.)**

	Financial period	
	For 9 months	For 9 months
	closed	closed
	30.09.2009	30.09.2008
	000' PLN	000' PLN
CF from the financial activity		
Other financial (the payment of the initial capital) incomes	0	2 250
Payments liabilities in virtue of agreement of the finance leasing - the capital	0	-15
Payments liabilities in virtue of agreement of the finance leasing - interest	0	0
Dividends in the interest of owners	-815	0
Interest paid	0	-2
Net CF from the financial activity	-815	2 232
Financial net CF , together	360	3 745
The state of CF and their equivalents for starters period	5 026	1 316
The state of CF and their equivalents finally period	5 386	5 061
<i>- in this CF with the limited possibility of its disposal</i>	593	46

PART II**THE ADDITIONAL INFORMATION****1. DATA OF THE COMPANY**

Name:	CHEMOSERVIS-DWORY S.A.
Headquarters:	ul. Chemików 1, 32-600 Oswiecim
Telephone:	(33) 847 20 62
Fax:	(33) 847 37 04
E-mail:	sekretariat@chemoservis.pl
Web site:	www.chemoservis.pl
Registration:	The Company was registered on the day 3 September 2007 year by The District Court for Cracow, XII Economic Department of the Judicial Register under KRS No. 0 0 0 0 2 8 7 2 3 8

2. HISTORY OF THE COMPANY

The company was established with the contract prepared in the form of the authenticated deed, (rep. A number 8477/97), from the 15 December 1997 year. From the moment of the establishing that is 5 January 1998 year to the 3 September 2007 year Company functioned as CHEMOSERVIS-DWORY the Limited Liability Company, registered through The District Court in Bielsko-Biała, the VI Economic Department under the number RHB 3119 and then KRS No. 0000049456 in the Regional Court for Cracow - XII Economic Department of the Judicial Register.

Extraordinary Meeting of the Shareholders of CHEMOSERVIS-DWORY the Limited Liability Company, in the Resolution number 1/2007 from day 7 August 2007 year, contained in the act with the notarial 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 its debut on the Stock Exchange in Warsaw, introducing to public trading shares of the Company Series A

The Company acts based on the statute (the deed from the day 07 August 2007 year, rep. A number 5079/2007 with later changes) and regulations of the Code of Commercial Entities.

3. CAPITAL OF THE COMPANY

Capital of the Company CHEMOSERVIS-DWORY S.A. on day 30 September 2009 year amounts 6.792.000 zlotych (six millions seven hundred ninety two thousands zlotys), divided into 13.584.000 (thirteen millions five hundred eighty four thousands) shares with the nominal value at par 0.50 zlotych (fifty groszy) each, in it:

- a) 7.584.000 (seven millions five hundred eighty four thousands) bearer shares series „A” numbered from 0.000.0001 (one) to 7.584.000 (seven millions five hundred eighty four thousands),
- b) 6.000.000 (six millions) bearer shares series „B” numbered from 0.000.001 (one) do 6.000.000 (six millions).

4. THE STRUCTURE OF THE PROPERTY OF THE SAHRES IN COMPLIANCE WITH ART. 69 LAWS ABOUT THE PUBLIC OFFERING AND CONDITIONS OF THE INTRODUCTION OF INSTRUMENTS TO ORGANIZED THE SYSTEM OF THE TURNOVER AND ABOUT PUBLIC LIMITED LIABILITY COMPANIES*Shareholding structure at the 30 September 2009:*

Shareholder	Series	Type of the shares	Number of the shares	Participation in Company Capital (%)	Number of votes on the General Meeting	Participation in the GM (%)
PETRO Remont Sp. z o.o.	A, B	Ordinary bearer shares	4 107 295	30,24	4 107 295	30,24
PETRO Mechanika S.A	A, B	Ordinary bearer shares	4 146 515	30,52	4 146 515	30,52
PETRO Eltech Sp. z o.o.	A, B	Ordinary bearer shares	4 138 000	30,46	4 138 000	30,46

CHEMOSERVIS-DWORY S.A.Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009***The shareholding structure of the date of publication of the report:***

Shareholder	Series	Type of the shares	Number of the shares	Participation in Company Capital (%)	Number of votes on the General Meeting	Participation in the GM (%)
PETRO Remont Sp. z o.o.	A, B	Ordinary bearer shares	3 678 000	27,08	3 678 000	27,08
PETRO Mechanika S.A	A, B	Ordinary bearer shares	3 716 515	27,36	3 716 515	27,36
PETRO Eltech Sp. z o.o.	A, B	Ordinary bearer shares	3 682 000	27,11	3 682 000	27,11

5. COMPOSITION OF THE POSSESSION OF THE CHEMOSERVIS-DWORY S.A. SHARES OR AUTHORIZATIONS TO THEM (THE OPTION) BY THE MANAGERESSES AND SUPERVISING PERSONS FROM THE CHEMOSERVIS-DWORY S.A. PER DAY OF PUBLICATION OF THE QUARTERLY STATEMENT, TOGETHER WITH THE INDICATION OF CHANGES IN THE POSSESSION OF THE SHARES, WITHIN A PERIOD OF FROM THE DELIVERY OF THE PREVIOUS QUARTERLY STATEMENT, SEPARATELY FOR EACH PERSON

Shares of the CHEMOSERVIS-DWORY S.A. held by the Members of the Management and Supervisory Bodies of the Company:

On day 30 September 2009 year, according to the best knowledge of the Company, shares held only Mr. Tomasz Mazur, performing the functions of Chairman of the Supervisory Board of the CHEMOSERVIS-DWORY S.A. Number of shares of the Company held by him during the period from 1 July 2009 year to 30 September 2009 year amounted to 9 798 shares. At the date of giving the quarterly financial report, Mr. Thomas Mazur had no shares of the Company.

For comparison, in the first half of 2009 year, similarly only Mr. Tomasz Mazur had shares of the Company, the number of shares held by him during the period (from 1 January 2009 year to 30 June 2009 year) amounted to 9 798 shares. During the time to publication of the semi-annual report (1 July 2009 year to 31 August 2009 year), there has been no change in the quantity of shares held.

6. THE BASIC OBJECT OF THE COMPANY ACTIVITY***Basic activity carried out by the Company:***

- (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.

7. THE COMPOSITION OF THE STAUATORY ORGANS OF THE COMPANY***The composition of the Company bodies at the 30 September 2009 year:*****MANAGEMENT BOARD:**

Krzysztof Miałkiewicz	President of The Management Board
Sławomir Szata	Member of the Management Board

SUPERVISORY BOARD:

Tomasz Mazur	Chairman of The Supervisory Board
Zygryd Płochocki	V-ce Chairman of The Supervisory Board
Andrzej Gastołek	Secretary of The Supervisory Board
Janisław Zwoliński	Member of Supervisory Board
Andrzej Rusek	Member of Supervisory Board

8. DESCRIPTION OF THE ORGANIZATION OF THE CAPITAL GROUP OF CHEMOSERVIS-DWORY S.A. WITH THE INDICATION OF CONSOLIDATIONS UNITS, THE INDICATION OF RESULTS OF CHANGES IN THE STRUCTURE OF THE ECONOMIC UNIT, IN THIS AS RESULT OF THE MERGING OF ECONOMIC UNITS, THE ACQUIRING OR THE SALE OF UNITS OF THE CAPITAL GROUP OF CHEMOSERVIS -DWORY S.A., LONG-TERM INVESTMENTS, THE DIVISION, THE RESTRUCTURING AND ABANDONING OF ACTIVITY

The Company does not have the internal organizational units of self-preparers, and financial statements not included in the Capital Group, nor is the parent entity against another company. Management Board does not indicate the impact of changes in the structure of the enterprise, including a business combination acquisition or sale of the group, long-term investment, distribution, restructuring and discontinuing operations, because these issues do not relate to the Company CHEMOSERVIS-DWORY S.A. Accordingly, the Company does not prepare consolidated financial statements.

9. THE DECLARATION ABOUT THE CONFORMITY

Presented condensed financial statements meets all the requirements of IAS 34 „Interim financial reporting” and fairly presents the financial position as at 30 September 2009 year and 30 September 2008 year, the results of its operations for a period of 9 months ended on 30 September 2009 and 30 September 2008 year and cash flows for the period of 9 months ended on 30 September 2009 and 30 September 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.

10. ACCOUNTANCIES RULES ACCEPTED AT THE PREPARING OF THE REPORT***The functional currency and the currency of the presentation***

A functional currency of the Company and a currency of the presentation of the present shorten individual quarterly report is in Polish Zloty (PLN).

The financial information were prepared in thousands of zlotys**10.1 Rules accepted to the converting of financial data**

Financial data in EUR were counted according to following rules:

- individual positions of assets and liabilities course-up per day 30 September 2009 roku – 4,2226 PLN/EUR; and the rate of exchange per day 30 September 2008 roku – 3,4083 PLN/EUR;
- suitable accounting positions of profits and losses and the bill of financial flows - according to the average exchange rate within a period from 1 January 2009 year to 30 September 2009 year – 4,3993 PLN/EUR; for period from 1 January 2008 year to 30 September 2008 year this rate of exchange amounted 3,4247 PLN/EUR.

The shortened individual quarterly finance statement figured herein the quarterly statement became prepared at the use of rules of the accountancy in compliance with MSR 34 „Midyear finance statements” and within the range required through the Order of Minister of finance from the day 19 February year 2009 in the matter of current information and periodic transferred by Emitters of floaters and conditions of the recognition for equivalent of the information required with regulations of the law of the state not being with the member state published in Dz. At. No. 33, the item 259 („the Order”) and embraces period from 1 January to 30 September 2009 year and the comparable period from 1 January to 30 September 2008 year.

The financial information were prepared applying uniform rules of the accountancy in reference to similar transactions and other events following in close circumstances. Rules (policies) accountancies applied to the concoction of the midyear shortened individual finance statement are coherent with these which one applied at preparing of the financial annual statement of the Company in a year finished 31 December year 2008 , excepting uses of following changes to standards and new interpretations binding for year's times beginning in the day or after 1 January of the year 2009

- MSSF 8 operating-Segments - applying for year's times beginning 1 January of the year 2009 or later;
- MSR 1 Presentation of finance statements - applying for year's times beginning 1 January of the year 2009 or later;
- MSR 23 Financing charges of external - applying for year's times beginning 1 January of the year 2009 or later;
- MSSF 2 Payments in the form of the share: conditions of the acquisition of authorizations and the annulment - applying for year's times beginning 1 January of the year 2009 or later;
- Changes to MSR 32 and MSR 1 Financial instruments with the put option and arising duties in the moment of the liquidation (companies) - applying for year's times beginning 1 January of the year 2009 or later;
- The interpretation KIMSF 13 loyalty Programs - applying for year's times beginning 1 July of the year 2008 or later;
- Changes to MSSF 1 and MSR 27 the Investment expense into unit dependent, controlled and associate - applying for year's times beginning 1 January of the year 2009 or later.

For the exception MSSF 8 which will have influence on the exposure of the information and MSR 1 which will have influence on the presentation of the finance statement, the Management does not foresee, so that the introduction of above-standards and interpretations have an essential influence on applied through the Company of the rule (the policy) of the accountancy.

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. It 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 Reporting Segment.

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 the 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.

Following standards and interpretations were given by committee of International Standards of the Accountancy or the Committee responsible for the Interpretation of the International Financial Accounting, and did not enter yet in existence:

- MSR 3 the Amalgamation of economic units - applying for year's times beginning 1 July of the year 2009 or later - to the day of the confirmation of the present finance statement unauthorized through EU;
- MSR 27 Consolidated and individual finance statements - applying for year's times beginning 1 July of the year 2009 or later - to the day of the confirmation of the present finance statement unauthorized through EU;
- The interpretation KIMSF 13 loyalty Programs - applying for year's times beginning 1 July of the year 2008 or later;
- The interpretation KIMSF 16 protection of participations in net assets of the foreign subject - applying for year's times beginning 1 October of the year 2008 or later - to the day of the confirmation of the present finance statement unauthorized through EU;
- Changes to MSR 39 Financial instruments: seizing and the valuation: Positions protected being qualified to the accountancy guarantees - applying for year's times beginning 1 July of the year 2009 or later - to the day of the confirmation of the present finance statement unauthorized through EU;
- MSSF 1 Use of International Standards Of The Financial Accounting for the first time - applying for year's times beginning 1 July of the year 2009 or later - to the day of the confirmation of the present finance statement unauthorized through EU;
- The interpretation KIMSF 17 the Delivery of assets to owners against cash - applying for year's times beginning 1 July of the year 2009 or later - to the day of the confirmation of the present finance statement unauthorized through EU;
- Changes to MSR 39 and MSSF 7 Retraining of financial assets - The effective date and transitory regulations - applying from 1 July of the year 2008 - to the day of the confirmation of the present finance statement unauthorized through EU;
- The interpretation KIMSF 18 Assets received from customers - applying from 1 July of the year 2009 - to the day of the confirmation of the present finance statement unauthorized through EU;
- Built-in derivative instruments - changes to KIMSF 9 and MSR 39 - applying for year's times consummative himself 30 June year 2009 or later - to the day of the confirmation of the present finance statement unauthorized through EU;

- MSSF for Small and Medium Units - the standard is applicable on the date of such 9 July 2009 year, this standard has not been accepted by the EU;
- Amendments to MSSR 1 Application of International Financial Reporting Standards for the first time - have applied for annual periods beginning on or after 1 January 2010 or later - these amendments were not accepted by the EU.

Executive 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.

10.2 Most important accountancies rules applied through 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 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 Board,
- 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 contract incomes, the prospective loss on the contract is at once recognized and to be seized as the cost.

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

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 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 INTANGIBLE ASSETS

In compliance with MSR 38 components of immaterial values the Company seizes only, 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 TANGIBLE 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,
- 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.

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:

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	objects of civil engineering and water	2% - 5%
group 3	kettles and energy-machines	-
group 4	machinery and equipment general	4% - 50%
group 5	machinery and special equipment	11% - 33%
group 6	technical devices	7% - 10%
grupa 7	transport equipment	12%- 33%
grupa 8	remaining capital 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.

Write-off's 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 amount of writes off 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 writes off 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 the amount 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 contractibleness 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.

INVENTORIES

In compliance with MSR 2 „inventories” inventories this are assets intended to the sale pendant the usual economic activity, being in progress of the production intended on sale or materials and raw materials used up in the manufacturing process or in progress of the rendering of services.

Fixed components of current assets are shown in the net worth (diminished for updating copies).

These assets are priced in compliance with a clause 23 MSR 2 according to real prices of their purchase, or factory costs not higher however from net sales prices per balance day.

At the expense of producing of inventories of works pendant and final goods consist costs connected directly of the unit of production, such as the direct labor and systematically spread, constant and variable indirect labor cost.

The Company applies to the stock assessment of materials of the purchase price. Shipping charges and remaining costs connected with the purchase of materials are cleared on individual manufacturing orders. Outgoings of materials, are priced at the utilization of the method FIFO („first came, first went out”).

Products, services and the work in progress are priced according to the actual cost of producing embracing direct cost and the justified part of indirect costs.

ACTUALIZATION OF ASSETS

The value updating one forms in compliance with the clause 34 MSR 2 in connection with the loss of their value, for purpose of the bringing of the stock value to the level of the resume able net worth which is included to the cost of producing of sold products, however the reversal of the copy of the stock value as the diminution of the cost of producing. The value of the copy decries balance of fixed current assets embraced with the copy updating.

MONEY MEANS AND THEIR EQUIVALENTS

Money assets mean assets in the form of domestic means of payment, international exchanges and foreign exchange. Domestic purse one prices in the nominal value.

Money means expressed in international exchanges per day balance one prices after the middle price established for the given currency through National Bank of Poland.

EQUITY CAPITALS

Equity correspond to net assets, or assets minus liabilities. That it is recognized in the accounts at nominal value according to their types and rules prescribed by law and the agreement of the Company.

Capital of the Company shown in the amount specified in the statutes of the Company and entered in the court register.

If a resolution to increase the share capital of the Company shall clearly indicate the deadline for bringing funds to cover the contributions, declared but not paid, the contributions are recognized as capital contributions payable towards the capital and is shown as liabilities in balance sheet assets.

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 Meeting of Shareholders, and also results of corrections of basic 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 income deferred 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.

Reserve and deferred tax liabilities are recorded separately in the balance sheet and there is no basis for compensation.

The reserve and assets in virtue of the deferred income tax, concerning of operations cleared with the equity capital, refers also on the equity capital.

The deferred income tax discriminating between the state of reserves and assets in virtue of the tax postponed finally and the beginning of the reporting period is shown in the profit and loss account in the position obligatory charge of the financial result.

Rezerwa i aktywa z tytułu odroczonego podatku dochodowego, dotyczące operacji rozliczanych z kapitałem własnym, odnosi się również na kapitał własny.

Odroczony podatek dochodowy stanowiący różnicę między stanem rezerw i aktywów z tytułu podatku odroczonego na koniec i początek okresu sprawozdawczego wykazywany jest w rachunku zysków i strat w pozycji obowiązkowe obciążenia wyniku finansowego.

The reserve on workers'- pay outs

In accordance with MSR 19 „Employee Benefits” employee benefits are all forms of benefits of the Company in exchange for work performed by employees. There are both benefits paid during his employment and benefits paid after the period of employment.

The provision for jubilee and the retirement allowance to be paid in the future, the Company creates, based on actuarial valuation using the Projected Unit Method.

Height of the provision for employee for jubilee awards and retirement for the 2008 year was established based on actuarial.

Height of the provision for employee for jubilee awards and retirement for the 2009 year was established based on actuarial valuation, assuming the estimated increase in wages as a basis for the

calculation of Codex retirement and disability at 3%, increase in wages on which the calculation of severance payments and additional rewards Jubilee at 6,97%, the rotation of staff at 12,57% and the discount rate ranging from 4,31% to 10%, depending on the period for which the estimated reserve.

Provisions for employee benefits have been calculated on the basis of existing provisions in the Company Remuneration Regulations, which came into force from the Company of 1 March 2008 year. It contains uniform rules for the remuneration of employees of the Company, taking into account the changes made annexes to the Rules.

Recent changes in the calculation of pension and gratuities anniversaries - disability occurred in September 2007. On 13.09.2007, he was signed with trade unions annex to the Rules of Remuneration, introducing from 1 October 2007 changes to the rules of calculation and jubilee awards and severance pension - pension provisions applicable to the Company on 1 February 2003 year.

The reserve on repairs under guarantee

The company entered the commercial contracts provide a guarantee for good performance in the period from 1 to 3 years. Due to the lack of complaints in respect of work performed by the Company, the Company has no grounds to make estimates. Therefore, no provision is created for repairs under warranty. However, the company takes into account the possibility of such obligations, and therefore that treats them as liabilities.

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's 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 he 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,
- 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

The concoction of the finance statement demands the achievement through the Management Board 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.

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 Company Chemoservis-DWORY 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.

10.3 Information on essential changes of estimated amounts

Reserves on future liabilities.

Per day 30 September year 2009 the state of reserves on future liabilities presents itself as follows:

- a) the change of the state of the long-term reserves on workers'-prestations and remaining long-term reserves (according to the titles)

	As per		
	30.09.2009	30.09.2008	31.12.2008
	(non audited) 000' PLN	(non audited) 000' PLN	000' PLN
a) the state for starters period	530	453	453
- the reserve on retiring allowances	186	261	261
- the reserve on jubilee-prizes	344	193	193
b) of the enlargement	27	0	151
- the reserve on retiring allowances	0	0	0
- the reserve on jubilee-prizes	27	0	151
c) the reclassification of reserves from short-term on long-term	0	0	0
- the reserve on retiring allowances	0	0	0
- the reserve on jubilee-prizes	0	0	0
d) the utilization (from the title)	0	0	0
- the reserve on retiring allowances	0	0	0
- the reserve on jubilee-prizes	0	0	0
e) the reclassification of reserves from long-term on short-term	0	0	0
- the reserve on retiring allowances	0	0	0
- the reserve on jubilee-prizes	0	0	0
f) unbind	19	0	75
- the reserve on retiring allowances	19	0	75
- the reserve on jubilee-prizes	0	0	0
g) the state finally period	538	453	530
- the reserve on retiring allowances	167	261	186
- the reserve on jubilee-prizes	371	193	344

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

c) The change of the state of the short-term reserves on workers prestations (according to the titles)

	As per		
	30.09.2009	30.09.2008	31.12.2008
	(non audited) 000' PLN	(non audited) 000' PLN	000' PLN
a) the state for starters period	70	79	79
- the reserve on retiring allowances	41	44	44
- the reserve on jubilee-prizes	29	35	35
b) of the enlargement	55	0	36
- the reserve on retiring allowances	14	0	8
- the reserve on jubilee-prizes	41	0	29
c) the reclassification of reserves from short-term on long-term	0	0	0
- the reserve on retiring allowances	0	0	0
- the reserve on jubilee-prizes	0	0	0
d) the utilization (from the title)	52	53	45
- the reserve on retiring allowances	24	11	11
- the reserve on jubilee-prizes	28	42	35
e) the reclassification of reserves from long-term on short-term	0	0	0
- the reserve on retiring allowances	0	0	0
- the reserve on jubilee-prizes	0	0	0
f) unbind	72	26	70
- the reserve on retiring allowances	31	33	41
- the reserve on jubilee-prizes	41	-8	29

d) Changes in remaining short term reserves (acc. To the titles)

	As per		
	30.09.2009	30.09.2008	31.12.2008
	(non audited) 000' PLN	(non audited) 000' PLN	000' PLN
a) the state for starters period	0	272	272
- on claims in the face companies notified by revoked president of the board	0	272	272
b) of the enlargement	145	60	0
- on workers'-claims	0	60	0
- on claims in the face companies notified by revoked president of the board	145	0	0
c) the utilization	0	37	0
- on workers'-claims	0	37	0
d) solution (from the title)	0	272	272
- on claims in the face companies notified by revoked president of the board	0	272	272
e) the state finally period	145	23	0
- on restructuring activities	0	0	0
- on workers'-claims	0	23	0
- on claims in the face companies notified by revoked president of the board	145	0	0

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

e) changes in passive interim write-offs

	As per		
	30.09.2009	30.09.2008	31.12.2008
	(non audited) 000' PLN	(non audited) 000' PLN	000' PLN
A) passive ends of year adjustment of costs	1 137	41	140
and) the state for starters period	140	179	179
- the reserve on unemployed employee's leaves	61	61	61
- the reserve on costs of foreign services	79	42	42
- the reserve on not paid bonuses for the management	0	76	76
- the reserve on not paid employees bonuses of the Company	0	0	0
b) of the enlargement	2 655	169	325
- the reserve on unemployed employee's leaves	81	169	189
- the reserve on costs of foreign services	2 263	0	136
- the reserve on not paid bonuses for the management	152	0	0
- the reserve on not paid employees bonuses of the Company	159	0	0
c) decrease	1 658	307	365
- the reserve on unemployed employee's leaves	86	189	189
- the reserve on costs of foreign services	1 416	42	100
- the reserve on not paid bonuses for the management	111	76	76
- the reserve on not paid employees bonuses of the Company	46	0	0
d) the state finally period	1 137	41	140
- the reserve on unemployed employee's leaves	56	41	61
- the reserve on costs of foreign services	926	0	79
- the reserve on not paid bonuses for the management	42	0	0
- the reserve on not paid employees bonuses of the Company	114	0	0
B) remaining passive ends of year adjustment of costs	0	0	0
C) ends of year adjustment of incomes	249	0	286
and) the state for starters period	286	0	0
- incomes of future periods (advances on works building-of assembly)	286	0	0
- incomes of future periods - the settlement of long-term contracts	0	0	0
b) of the enlargement	0	0	286
- incomes of future periods (advances on works building-of assembly)	0	0	286
- incomes of future periods - the settlement of long-term contracts	249	0	0
c) of the diminution	286	0	0
- incomes of future periods (advances on works building-of assembly)	286	0	0
- incomes of future periods - the settlement of long-term contracts	0	0	0
d) the state finally period	249	0	286
- incomes of future periods (advances on works building-of assembly)	0	0	286
- incomes of future periods - the settlement of long-term contracts	249	0	0
Short-term liabilities - ends of year adjustment, altogether	1 385	41	426

In the financial result current quarter one cleared results of the actualization or the creation of respects of future liabilities (reserves), particularly from the title:

- **Reserves on holidays of productive workers** - the reserve did not undergo change in the running quarter; */growing from the beginning the working year the fall in value reserves about 5 thousand zloty cleared on the enlargement of the financial result/*
- **Reserves on bonuses for the Management of the Company** - the reserve was enlarged about 58 thousand zloty and used in the sum 23 thousand zloty - as a result of the change is the diminution of the financial result about 35 thousand zloty; */growing from the beginning the working year the increase in value reserves about 42 thousand zloty cleared on the diminution of the financial result/*
- **Reserves on employees bonuses of the Company** - the reserve was enlarged about 114 thousand zloty - as a result of the change is the diminution of the financial result about 114 thousand zloty; */growing from the beginning the working year the increase in value reserves about 114 thousand zloty cleared on the diminution of the financial result/*
- **Reserves on costs of foreign services** - the reserve was enlarged for the sum 2 249 thousand zloty and used in the height 1 325 thousand zloty - as a result of the change is the diminution of the financial result about 924 thousand zloty; */growing from the beginning the working year the increase in value reserves about 847 thousand zloty cleared on the diminution of the financial result/*
- **Reserves on incomes of future periods** - the reserve was enlarged for the sum 249 thousand zloty - as a result of the change is the enlargement reserves and the diminution of the financial result in the sum 249 thousand zloty, */growing from the beginning the working year the fall in value reserves about 37 thousand zloty cleared on the enlargement of the financial result/*

CHEMOSERVIS-DWORY S.A.Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009**Reserves on the profitable deferred tax.**

A result of differences among the balance sheet value and of tax of the balance sheet item is the change of the respect of the value of assets and reserves in virtue of the postponed income tax.

	okres obrotowy		
	For 9 month Closed on 30 09 2009 (non audited) 000' PLN	For 9 month Closed on 30 09 2008 (non audited) 000' PLN	For 12 month Closed on 31 12 2008 000' PLN
The state for the beginning of the period	195	155	155
Increases	2	1	45
Decreases	31	0	5
The tax deferred for the end of the period	165	156	195

10.4 Financial and material assets

As per 30 Sep 2009 Company did not possess any financial assets.

In current quarter the updating write-offs were as follows:

a) updating write-offs on stocks

	As per		
	30.09.2009	30.09.2008	31.12.2008
	(non audited) 000' PLN	(non audited) 000' PLN	000' PLN
a) the state for beginning of the period	2 456	2 463	2 463
- works in progress (Best Oil)	2 449	2 449	2 449
- materials	6	14	14
b) decrease	0	0	7
- works in progress	0	0	0
- materials	0	0	7
c) increase	9	0	0
- works in progress	0	0	0
- materials	9	0	0
d) the state for the end of the period (from the title)	2 465	2 463	2 456
- works in progress (Best Oil)	2 449	2 449	2 449
- materials	15	14	6

b) write-offs on receivables

	As per		
	30.09.2009	30.09.2008	31.12.2008
	(non audited) 000' PLN	(non audited) 000' PLN	000' PLN
a) the state for beginning of the period	86	182	182
- write-offs updating charges in virtue of deliveries and services	86	81	81
- write-offs updating remaining charges	0	101	101
b) enlargement	25	0	16
- write-offs updating charges in virtue of deliveries and services	25	0	16
- write-offs updating remaining charges	0	0	0
c) decrease	47	110	112
- write-offs updating charges in virtue of deliveries and services	47	9	11
- write-offs updating remaining charges	0	101	101
d) the state for the end of the period (from the title)	64	72	86
- write-offs updating charges in virtue of deliveries and services	64	72	86
- write-offs updating remaining charges	0	0	0

In current quarter the updating write-offs on the value the charge were not effected. As result of the end of the bankruptcy proceedings, one used the updating write-off in amount 47 thousand zloty. Growing the value the updating write-offs the value of the charge amounts 64 thousand zloty.

10.5 Additional selected explanatory notes

- **Sales revenue**

NET EARNINGS FROM THE SALE OF PRODUCTS - MATERIAL STRUCTURE (KINDS OF ACTIVITY)

	Fiscal period			
	For 3 months from 01.07. 2009 till 30.09.2009	For 9 months from 01.01.2009 till 30.09.2009	For 3 months from 01.07. 2008 till 30.09.2008	For 9 months from 01.01.2008 till 30.09.2008
	(non audited)	(non audited)	(non audited)	(non audited)
	000' PLN	000' PLN	000' PLN	000' PLN
The maintenance of activity	3 261	9 457	3 277	9 871
The repair of devices and apparatus	1 505	3 596	1 223	3 026
The machining	139	695	358	1 172
Works building-of assembly	8 307	10 792	1 754	3 826
Remaining	285	789	255	769
The profit/the loss in virtue of course-differences	0	0	0	0
Net earnings from the sale of products, together	13 498	25 329	6 866	18 664
- in this: from related units	571	1 468	1 198	1 606

NET EARNINGS FROM THE SALE OF PRODUCTS - THE TERRITORIAL STRUCTURE

	Fiscal period			
	For 3 months from 01.07. 2009 till 30.09.2009	For 9 months from 01.01.2009 till 30.09.2009	For 3 months from 01.07. 2008 till 30.09.2008	For 9 months from 01.01.2008 till 30.09.2008
	(non audited)	(non audited)	(non audited)	(non audited)
	000' PLN	000' PLN	000' PLN	000' PLN
A) the Country	13 480	25 309	6 866	18 664
in this from related units	554	1 448	1 198	1 606
B) the Export	17	20	0	0
in this from related units	17	20	0	0
The profit/the loss in virtue of course-differences	0	0	0	0
Net earnings from the sale of products, together	13 498	25 329	6 866	18 664

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

NET EARNINGS FROM SALES OF COMMODITIES And MATERIALS - THE MATTER-OF-FACT STRUCTURE
(KINDS OF ACTIVITY)

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
	(non audited)	(non audited)	(non audited)	(non audited)
	000' PLN	000' PLN	000' PLN	000' PLN
Sales revenue of goods	0	0	0	0
Sales revenue of materials	7	22	13	26
Sales revenue of the scrap from the demolition of kettles	0	4	315	994
The profit/the loss in virtue of course-differences	0	0	0	0
Sales revenue of goods and materials, together	7	26	328	1 020
- in this from related units	0	0	0	0

NET EARNINGS FROM SALES OF COMMODITIES And MATERIALS - THE TERRITORIAL STRUCTURE

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
	(non audited)	(non audited)	(non audited)	(non audited)
	000' PLN	000' PLN	000' PLN	000' PLN
A) the Country	7	26	328	1 020
- in this from related units	0	0	0	0
B) the Export	0	0	0	0
- in this from related units	0	0	0	0
The profit/the loss in virtue of course-differences	0	0	0	0
Net earnings from the sale of commodities together	7	26	328	1 020

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

• **Costs according to the type**

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
(non audited)	(non audited)	(non audited)	(non audited)	
000' PLN	000' PLN	000' PLN	000' PLN	
a) the amortization	145	438	134	381
b) the consumption of material and the energy	1 070	3 147	986	2 818
c) outside services	7 284	8 972	1 097	2 234
d) rates and taxes	116	341	109	359
e) of the reward	2 849	8 491	3 374	9 344
f) social insurance and other prestations	655	2 075	797	2 296
g) remaining generic costs	152	533	212	444
Costs according to the kind, together	12 271	23 998	6 708	17 877
The copy updating of the charge	0	23	0	16
The copy updating reserves	0	9	0	0
The change of the stock level, products and ends of year adjustment	1 068	974	-195	-87
Changes within the range costs cleared	0	0	0	0
The cost of producing of products on own needs unit (the negative size)	-20	-89	-30	-92
Selling costs (the negative size)	-240	-733	-234	-690
Costs of the general management (the negative size)	-606	-1 932	-635	-1 951
The cost of producing of sold products	12 473	22 250	5 614	15 073
The cost of sold goods and materials	0	0	0	0
The cost of the sold scrap from the demolition of kettles	0	4	244	669
The profit/the loss in virtue of course-differences	0	0	0	0
Costs of sold products, goods and materials	12 473	22 254	5 858	15 742

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

• **Remaining operational costs**

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
	(non audited)	(non audited)	(non audited)	(non audited)
	000' PLN	000' PLN	000' PLN	000' PLN
a) terminate :	0	0	37	349
reserves on workers'-claims in relation of Company, notified by recalled president of the board	0	0	37	309
write-off updating advice of debit note - counted penal sum	0	0	0	35
of remaining reserves	0	0	0	5
b) remaining, in this:	13	24	8	26
the profit from the disposal of nonfinancial capital assets	3	0	0	0
the disclosure of the permanent centre received indemnities from assurance companies	0	4	0	0
counted penal sums	10	10	0	0
prescribed and amortized liabilities	0	10	0	0
return of adjudged legal charges	0	0	1	6
other	0	1	0	0
Other incomes, together	13	24	46	375

• **Remaining operational costs**

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
	(non audited)	(non audited)	(non audited)	(non audited)
	000' PLN	000' PLN	000' PLN	000' PLN
a) formed reserves (from the title)	0	145	0	60
on workers'-claims	0	0	0	60
on claims in the face companies notified by recalled president of the board	0	145	0	0
b) remaining, in this	11	17	4	26
the loss from the disposal of nonfinancial capital assets	0	1	0	0
donation	0	2	0	2
legal charges	0	0	0	5
the repair of capital assets from floaters	0	0	4	20
penal sums	10	10	0	0
costs of the utilization of the computer hardware	1	1	0	0
other	0	4	0	0
Other costs, together	11	162	4	86

• Financial revenues

FINANCIAL REVENUES FROM INTERESTS

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
(non audited)	(non audited)	(non audited)	(non audited)	
000' PLN	000' PLN	000' PLN	000' PLN	
A) in virtue of given loans	0	0	16	16
and) from related units	0	0	16	16
- from dependent units	0	0	0	0
- from correlative units	0	0	16	16
- from associate units	0	0	0	0
- from the meaning investor	0	0	0	0
- from the dominant unit	0	0	0	0
b) from remaining units	0	0	0	0
B) remaining interest	32	148	63	83
and) from related units	0	4	0	1
- from dependent units	0	0	0	0
- from correlative units	0	0	0	1
- from associate units	0	0	0	0
- from the meaning investor	0	0	0	0
- from the dominant unit	0	4	0	0
b) from remaining units	32	144	63	82
interest from resources on deposits	32	143	63	82
interest from resources on bank-bills	0	1	0	0
Financial incomes in virtue of percentages, together	32	148	78	99

OTHER FINANCIAL INCOMES

	FISCAL PERIOD			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
(non audited)	(non audited)	(non audited)	(non audited)	
000' PLN	000' PLN	000' PLN	000' PLN	
a) positive course-differences	0	0	0	0
b) resolved reserves	0	0	0	9
- solution of the copy on interests charges	0	0	0	9
c) remaining, in this:	0	0	0	12
- the commission from granted a loan	0	0	0	12
Other financial incomes , together	0	0	0	21

• **Financial costs**

FINANACIAL COSTS FROM INTERESTS

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
(non audited)	(non audited)	(non audited)	(non audited)	
000' PLN	000' PLN	000' PLN	000' PLN	
A) in virtue of credits and loans	0	0	0	2
a) from related units	0	0	0	0
b) from remaining units	0	0	0	2
B) remaining interest	0	1	0	2
and) from related units	0	0	0	0
b) from remaining units	0	1	0	2
- the finance leasing	0	0	0	0
- remaining interest	0	1	0	1
Financial costs in virtue of interests, together	0	1	0	4

OTHER FINANCIAL COSTS

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
(non audited)	(non audited)	(non audited)	(non audited)	
000' PLN	000' PLN	000' PLN	000' PLN	
a) negative course-differences	0	0	0	1
- realized	0	0	0	0
- uncashed	0	0	0	1
b) formed reserves	0	0	0	0
c) remaining	0	0	0	0
Other financial costs , together	0	0	0	1

- **Credits, loans and liabilities in virtue of the finance leasing**

On 27 November year 2008 the Company signed a contract of credit No. 676/2008/00000150/00 for the credit in the banking account in amount 1 million zloty.

Collateral of the loan agreement is the assignment of receivables of invoiced within the framework of Contracts service-exploitive No. 1/CH/2008 contained with Synthos-Dwory sp. z o.o. and the blank bill together with the declaration bill of exchange. Per day 30 September year 2009 the Company did not use the accessible lending limit.

The company on 30 September year 2009 does not possess liabilities in virtue of the finance leasing.

- **The income tax**

	Fiscal period		
	For 9 months till 30.09.2009 (non audited) 000' PLN	For 9 months till 30.09.2008 (non audited) 000' PLN	For 12 months till 30.12.2008 000' PLN
Current income tax	145	240	267
Deferred tax	-20	42	13
together:	124	282	281

- **Revenues from operational activity**

	Fiscal period	
	For 9 months till 30.09.2009 000' PLN	For 9 months till 30.09.2008 000' PLN
cash flow from the operating-activity		
The gross profit (the loss)	445	1 706
<i>Corrections co-ordinating the net gain to resources generated from the operating-activity</i>		
The amortization	438	381
Interest and profit sharings (dividends)	0	-25
Leasing interest	0	0
The income tax current from the gross profit	-124	-282
The income tax paid	-252	-282
(The profit) the loss in virtue of the investment activity	1	0
<i>Change of position of the working capital:</i>		
The change of the state of reserves	126	-301
The change of the stock level	-5	204
The change of the state of the charge	-7 839	819
The change of the state of quick liabilities, excepting loans and credits	8 027	566
The change of the state of ends of year adjustment	881	-278
Other corrections	0	0
Net CF from the operating-activity	1 696	2 508

11. SEGMENTS OF THE COMPANZ ACTIVITY

The activity of the Company one can divide into four basic segments, in accordance with the structure of the sale:

- the round-the-clock technical maintenance,
- repairs of installations, devices and the industrial fittings,
- the machining,
- building and assembly works.

Within the framework of individual segments of the activity Emitter offers following services:

a) Round-the-clock technical maintenance on industrial and chemical installations

- the realization of activities maintenance of repair,
- the supervision and the maintenance in the efficiency of machines and devices, installations and pipelines,
- reviews and repairs,
- the monitoring of working conditions of machines and devices,
- repairs or exchanges of damaged components,
- the detection and the troubleshooting of machines.

b) Repairs of installations, devices and the industrial fittings

- the restoration of the useful (technical) efficiency of the object (installations, pipelines, machines, devices),
- repairs of the installation in progress of technological stops,
- repair work,
- boiling static and dynamic.

c) Machining

- the individual production and the production middle series on the basis delivered by customers of the documentation or the pattern,
- the turning,
- milling,
- the slotting,
- the shaving,
- the punting.

d) Building and assembly works

- the realization of production targets connected with the construction and the modernization of industrial objects on the basis of the general performer,
- the realization of investment-undertakings embracing the construction and repairs of the installation of the industrial apparatus , the execution and the assembly of the construction,
- the execution and the assembly of the apparatus chemical and industrial, also pressure reservoirs.

e) Remaining

- the construction and the assembly box palette,
- the hire of the specialist equipment.

In the after-mentioned table there are presented the information concerning of results on the activity in individual segments.

	Fiscal period			
	For 3 months from 01.07. 2009 till 30.09.2009	For 9 months from 01.01.2009 till 30.09.2009	For 3 months from 01.07. 2008 till 30.09.2008	For 9 months from 01.01.2008 till 30.09.2008
	(non audited)	(non audited)	(non audited)	(non audited)
	000' PLN	000' PLN	000' PLN	000' PLN
THE SEGMENT A/ - THE MAINTENANCE of ACTIVITY				
Sales revenue	3 261	9 457	3 277	9 871
Prime cost of the sale	2 806	7 984	2 965	8 766
The result on the activity of the segment	455	1 473	312	1 104
THE SEGMENT B - THE REPAIR OF DEVICES and APPARATUS				
Sales revenue	1 505	3 596	1 223	3 026
Prime cost of the sale	1 294	3 086	1 013	2 548
The result on the activity of the segment	211	510	210	478
THE SEGMENT C - THE MACHINING				
Sales revenue	139	695	358	1 172
Prime cost of the sale	119	550	124	437
The result on the activity of the segment	20	145	234	735

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

	Fiscal period			
	For 3 months	For 9 months	For 3 months	For 9 months
	from 01.07. 2009	from 01.01.2009	from 01.07. 2008	from 01.01.2008
	till 30.09.2009	till 30.09.2009	till 30.09.2008	till 30.09.2008
	(non audited)	(non audited)	(non audited)	(non audited)
	000' PLN	000' PLN	000' PLN	000' PLN
THE SEGMENT D - WORKS Building-and ASSEMBLY				
Sales revenue	8 307	10 792	1 754	3 826
Prime cost of the sale	8 085	10 063	1 334	2 749
The result on the activity of the segment	222	729	419	1 078
THE SEGMENT E - REMAINING				
Sales revenue	285	789	255	769
Prime cost of the sale	169	566	178	572
The result on the activity of the segment	116	223	77	197
Sales revenue of goods and materials	7	22	13	26
Prime cost of sales of commodities and materials	0	0	0	0
The result on the sale of commodities and materials	7	22	13	26
Sales revenue of the scrap from the demolition of energy-kettles	0	4	315	994
The original cost of the sale of the scrap from the demolition of energy-kettles	0	4	244	669
The result on the sale of commodities and materials	0	0	71	325
Together incomes	13 504	25 355	7 195	19 684
Together costs	12 473	22 254	5 858	15 742
Together the result on the sale	1 031	3 101	1 336	3 943

The company leads the activity on the ground of Poland.

In compliance with MRS 14 the Company does not credit assets and liabilities to individual segments, because they refer together to all segments.

To factors exerting the essential influence on the level of the profit from the operating-activity reached in III the quarter of the year 2009 to III with the quarter of the year 2008 one ought to count:

- the maintenance of sales revenue from the range of the round-the-clock maintenance activity on installations industrial and chemical on the analogous almost level as in III the quarter of the year 2008 , at the simultaneous fall of costs about 5%; incomes of this segment make 37% the

general sale value of services in 2009 and fell with relation to the year 2008 about 13 pkt. of proportional in the structure of incomes;

- the growth of the margin in the segment A in comparison to the previous period;
- growth of sales revenue in the segment B - the repair of devices and apparatus about 23% in comparison to III the quarter of the year 2008 , incomes of this segment make 14% the general sale value of services in 2009 and fell with relation to the year 2008 for 1 proportional pkt. in the structure of incomes;
- the fall of the margin in the segment B in comparison to the previous period;
- the meaning fall of sales revenue within the framework of services from the range of the machining in the reporter's quarter , comparing data ωε noted the fall of incomes within the framework of this segment about 61% with relation to the analogous period in 2008 , incomes of this segment make at present 3% the general sale value of services in 2009 and fell with relation to the year 2008 about 3 proportional pkt. in the structure of incomes;
- the meaning fall of the margin in the segment C in comparison to the previous reporting period;
- the very meaning growth of sales revenue within the range services building–of assembly, about 374% within the framework of the quarter, resulting from the realization of the contract contained with Bioagra-Oil S.A., on the general execution within the framework of construction projects of the Factories of Esters methyl Vegetable Oils;
- incomes of this segment make at present 43% the general sale value of services in 2009, in comparison to the last period the participation of the segment in the structure of the sale of segments of the Company increased about 23%; meaning the fall of the margin in the segment of services building of assembly in comparison to the previous period.

12. THE CONCISE DESCRIPTION OF ESSENTIAL ACHIEVEMENTS OR FAILURES CHEMOSERVIS-DWORY S.A. IN III QUARTER 2009 , TOGETHER WITH THE LIST OF MOST IMPORTANT EVENTS THEIR CONCERNING

To the success of the Issuer during the reported period should include the signing of agreements with contractors and annexes for the implementation of investment projects and renovations on the value of approximately 19 000 000.00 zł + VAT. Important of them are signed with:

- Bioagra - Oil S.A., a contract for remuneration 18 000 000,00 zł + VAT on completion of the project completion date in the subject factory of methyl esters from vegetable oils for the planned production of 200 thousand tons per year,
- Komagra Ltd., contract for remuneration 294 000,00 zł + VAT for the implementation of the oil tank piping,

- Synthos-Dwory Ltd., contract for remuneration 215 000,00 zł + VAT for the implementation of replacement lighting in the building E-142 and E-144.

Was extended material scope for agreement with Synthos-Dwory Ltd. for the implementation of construction and assembly works and electrical functions within the investment rubber packaging line adapt to new types of packaging, which resulted in salary increases of up from 314 000,00 zł to 434 072,58 zł + VAT.

In addition, the Company Komagra Ltd. signed an agreement for an indefinite period of service for maintenance. Clearance work will take place on the basis of predetermined rates or approved by the contracting authority own calculations and pricing. Accordingly, the Company expects to achieve annual revenue from this agreement at 450 000,00 zł + VAT.

Company ended, including the implementation of:

- Ist - step modernization of node absorption column D-201 for payment 790 000,00 zł + VAT ,
- agreement with PETRO Remont Ltd. to erect pipelines and supports the ultimate reward of 1 285 218,00 zł + VAT.

13. DESCRIPTION OF FACTORS AND EVENTS, PARTICULARLY ABOUT THE ATYPICAL CHARACTER, HAVING THE MEANING INFLUENCE ON REACHED FINANCIAL RESULT

The results achieved by the Company in the various segments of the business affect observed economic slowdown, which many companies have a decisive impact on the translation of investment plans. At the same time the company still benefited from the security resulting from the nature of maintenance services for industrial installations (required largely independently of the economic downturn), the economic slowdown has led to the renegotiation of some important contracts with large clients and as the result - of the decline in margins.

Overall in the third quarter of 2009 year, the Company recorded a revenue growth from sales of 87,7% to 13 504 thousand zł, compared to 7 195 thousand, zł in the corresponding period of 2008 year. After three quarters of 2009 year Company total revenues increased by 28,8% to 25 355 thousand zł, compared to 19 684 thousand zł in the corresponding period of 2008 year. Substantial revenue growth was possible thanks to the activities of the Company seeking to diversify the revenue structure, acquiring new, so-called external customers and the services sector through the development of construction and assembly. As a result:

- In the third quarter of 2009 year revenues from sales of services from round the-clock maintenance of industrial and chemical plants remained almost the same level as in the third quarter of 2008 year, while the costs decrease by 5%. During the first nine months of 2009 year

in revenue from this segment amounted to 9 457 million zł and were 4,2% lower than in the corresponding period of 2008 year. At the same time, however, with the increase in revenues from other operating segments, the share of revenues from the sale of services from round the-clock maintenance of industrial and chemical plants in total revenues declined by approximately 13% to 37%. Better diversification of income sources is positively assessed by the Management Board and actions towards maintaining this state will continue in the future;

- In the third quarter of 2009 year revenues from the sale of services, equipment repair and equipment increased by 23% to 1 505 thousand zł, compared to 1 223 in the corresponding period of 2008 year. This was possible thanks to an increase in customer demand for these services and to unlock their repair in this area;
- Revenues from this segment accounted for 14% of the total sales value of the Company in the first nine months of 2009 year the value of reaching 3 596 thousand zł, compared to 3 026 thousand zł in the corresponding period of 2008. Simultaneously with the increase in total sales revenues, the share of revenues from the sale of services, equipment repair and equipment in total sales decreased by 1% over the same period of 2008 year;
- In the third quarter of 2009 year revenues from sales of services from the machining decreased by 61% year on year and amounted to 139 thousand zł, compared to 358 thousand zł in the corresponding period of 2008 year. This was mainly due to decrease in size of the orders executed in this area, less dictated by market demand. In this segment, the services have been associated largely with new machinery and equipment placed on contractors, as well as services for the renovation of the existing machine park. Add, however, that change in the pattern of orders in the portfolio of the Issuer, it also resulted in that company, despite the implementation of other types of orders, does not employ additional staff, moving the service internally, the implementation of specific;
- During the first nine months of 2009 year in revenue from this segment amounted to 695 thousand zł, compared to 1 172 thousand zł in the corresponding period of 2008 year, mainly due to a change in the structure of the orders executed by the Company, which are closely related to the tasks that appear on the market. The limitations of cost and investment made by our main customer and looking for decoupling income from one source, the Issuer competes in a number of tendering, seeking external orders. Actions that significantly altered the structure of revenues. Competition in services, enforces the reduction obtained in the tasks of margins.
- In the third quarter of 2009 year, Company recorded a significant 374% increase in revenue from the sale of services, construction and assembly. This was due to measures aimed at diversifying the revenue and acquire new customers, in particular the implementation of the

contract entered with Bioagra-Oil S.A., general contracting in the construction of factories of methyl esters of vegetable oils;

- During the first nine months of 2009 year in revenue from this segment increased by 182% on year and accounted for 43% of the total value of sales of services. Compared to the corresponding period of 2008 year the share of this segment in the structure of the Company sales increased by 23%;

Operating expenses in the third quarter of the 2009 year amounted to 13 320 thousand zł and compared with data in the corresponding period of 2008 year, these costs increased by 6 593 thousand zł. This was due to implementation of the contract for general contracting for Bioagra-Oil S.A., resulting in a significant increase in the cost of production materials and cost of external services, as well as the cost of posting employment services.

After nine months of 2009 year the operating expenses were formed at the level of 24 918 thousand zł, including cost of sales amounting to 22 254 thousand zł, selling 733 thousand zł and management costs 1 932 thousand zł. Operating expenses of the Company, as compared to similar data for three quarters of 2008, increased by 36%. Reported a significant increase in the costs of its sales by 41% compared to data from the same period last year. As part of the overall costs of the Company, saw an increase in cost of sales (6%), while management costs remained at comparable levels (decreased by 19 thousand zł). The increase in selling expenses is due primarily to increased expenses and travel expenses, in the aftermath of market penetration and to seek orders to external contractors.

As part of the cost of generic Company reported the following significant changes compared to the corresponding period last year:

- increase in depreciation of 15% associated with the upgrading of machinery and production halls of the Company;
- rising costs of materials and energy consumption by 12%, resulting primarily from changes in the pattern of sales orders. Carried out at the moment contracts are more material needs. On the rising costs of materials and energy is also affected by rising prices of raw materials;
- increase in the cost of learning by 302%, resulting in greater involvement in the execution of orders the Company in cooperation with subcontractors, as well as from changes in service prices;
- mission cost increases by 20%, mostly related to the search for orders outside of the Company and its subsequent implementation;

- decrease the cost of salaries and social insurance, as well as benefits to employees by 9%, resulting mainly from changes in the rules for payment of premiums for employees and allowances.

Consequently, the above factors in the third quarter of 2009 year, the Company recorded a net profit of 288 thousand zł, compared to 513 thousand zł in the corresponding period of 2008. During the first three quarters of 2009 year the net profit level was 321 thousand zł, compared to 1 424 thousand zł in the corresponding period of 2008 year. This was mainly due to the decline in margins on the services and the increase in the cost of external services associated with the implementation of large investment tasks, substantially increase the revenue of the Company.

Furthermore, it should be noted that the net result for the full year 2008 year amounted to 912 thousand zł, and was lower than the result for three quarters of the previous year - the company does not expect the similar phenomenon in 2009 year.

Currently, the Management Board of the Company seek to obtain further orders and contractors from the external market, and thus - to reduce the Company dependence on defensive segment maintenance and to increase sales revenues. The existence of the Company in this market will in the future to carry out the orders of higher margins and improved profitability of the Company, while implementing multi-annual contracts of maintenance. Already seeing changes in customers, in which the Company realizes revenues. After 9 months of 2009 year the revenues from external customers (non Synthos Dwory Ltd. together with its affiliated and related companies from outside CHEMOSERVIS-DWORY S.A.) formed at a rate of 9 640 thousand. zł, it is 38% of total sales, while in the corresponding period last year only 2 816 thousand. zł, it is 14% of the total sales revenue.

The Company is financially sound. Indicator of the general debt for three quarters of 2009 years was at the level 0,55. The company constantly regulates its obligations and has commitments in the age structure of late. The company also does not benefit from the available credit limit in the current account by adjusting the liabilities of the current financial receipts. Liquidity indicators are at a good high level: 1,72 current ratio and quick liquidity ratio 1,67.

In addition to the factors and events of an operational, a significant event in the third quarter of 2009 year, the Extraordinary General Shareholders Meeting held on 24 September 2009, and adopted, inter alia, the following resolutions:

- Resolution No. 4 of the Extraordinary General Meeting on share split, where the Company on 4 November in the publication of the current report no. 68/2009 posted information received court decision on the registration of amendments to the Statute of the Company in connection with the planned split, while attaching a single text of the Statute of the Company, which bears the following words on the state shares with the nominal value:

Company share capital amounts 6.792.000 zlotys (six millions seven hundred ninety two thousand zloty) and is divided into 67.920.000 (sixty seven millions nine hundred twenty thousand) shares with a nominal value of PLN 0.10 (ten cents) each, including:

- a. 37.920.000 (thirty seven millions nine hundred twenty thousand) bearer shares of series „A” numbered from 0.000.0001 (one) to 37.920.000 (thirty seven millions nine hundred twenty thousand)*
- b. 30.000.000 (thirty millions) bearer shares of series „B” numbered from 0.000.001 (one) to 30.000.000 (thirty millions)*

Accordingly, the Company has been launched by the procedure, both on the Stock Exchange and National Depository for Securities in order to take appropriate resolution informing investors about the date of the exchange.

- Resolution No. 5 of the Extraordinary General Meeting issue of shares on the „C” series of pre-emptive rights for existing shareholders, where the planned capital increase will be through the issue of not more than 22,640,000 (twenty two millions six hundred and forty thousands) of new shares „C” series of unit value equal to the nominal 0.10 zlotys (ten zlotys).

Extraordinary General Meeting approved in conjunction with the Management Board, while committing to take all actions and activities related to the actual implementation of this resolution.

14. THE INFORMATION CONCERNING OF PAID (OR COMMITTED HERSELF) DIVIDEND, TOGETHER AND IN THE COUNT ON ONE ACTION, WITH THE DIVISION ON ORDINARY SHARES AND PRIVILEGED.

In the day 29 June year 2009 , in compliance with with the Resolution No. 5/2009 the Ordinary Corporate Meeting from the day 2 June year 2009 , one made the payment of dividend for shareholders possessing stocks the Company. The day of the dividend became established on 10 June year 2009 , while time-limit of the payment of dividend on 29 June year 2009. The dividend was paid the day 29 June year 2009.

Committed and paid dividend

	Fiscal period	
	For 9 months till 30.09.2009	For 9 months till 30.09.2008
	000' PLN	000' PLN
	Non audited	Non audited
The dividend from ordinary shares committed and paid	815 040,00	0,00
The dividend accruing on 1 ordinary share	0,06	0,00
The dividend from remaining stocks declared and paid	0,00	0,00
The dividend accruing on 1 action	0,00	0,00

15. EXPLANATION OF SEASONALITY OR CYCLICALITY OF CHEMOSERVIS-DWORY S.A. IN THE PRESENTED PERIOD,

Both the periodicity and seasonality does not affect the Company CHEMOSERVIS-DWORY S.A.

16. INFORMATION CONCERNING THE ISSUE, REDEMPTION AND REPAYMENT OF THE DEBT AND EQUITY SECURITIES,

The Company, during the reporting period do not issued any debt and equity securities.

17. THE INDICATION OF EVENTS WHICH APPEARED AFTER THE DAY ON WHICH ONE PREPARED THE SHORTENED QUARTERLY FINANCE STATEMENT, NOT SEIZED IN THIS REPORT, AND ABLE IN THE MEANING MANNER TO BEAR ON FUTURE FINANCIAL RESULTS CHEMOSERVIS-DWORY S.A.

For the period from 30 September 2009 year until 16 November 2009 year, occurred the following factors and events which have a significant impact on achieved financial results bz the Company:

- On 5 October 2009 year, CHEMOSERVIS-DWORY S.A acquires any proprietary rights in relation to the transferred entity - the ZEN Ltd. with its seat in Dabrowa Gornicza. Earlier, on 25 September 2009 year, the Issuer in current report no. 51/2009 announced that the contract of acquisition of assets of significant value in the form of 7.707 (seven thousand seven hundred and seven) shares with a nominal value of 670 zl (six hundred seventy) each and the total nominal value of 5.163.690,00 PLN (three hundred and forty-one thousand) of the Company ZEN Ltd. Power Company, based in Dabrowa Gornicza. Purchased shares represent 89,99% of the capital ZEN Ltd. and entitlement to exercise 89,99% of the votes at the General Meeting of Shareholders of the Company. The total purchase price of the assets mentioned above was determined by the amount

CHEMOSERVIS-DWORY S.A.Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

of 3.329.740,77 zł (three million three hundred twenty nine thousand and seven hundred forty and 77/100). The acquisition of 90% of the assets has been described as a result of agreement between the Issuer and the Arcelor Mittal Poland SA located in Dabrowa Mining. The remainder of the assets, ie 10% was acquired for a sum of 370.259,23 zł through the conclusion of the relevant contract on 23 September 2009 year, the Society for Industrial and Financial Ltd. located in Cracow.

- The factor which undoubtedly influences the conduct of current operations of the Company is to reduce spending on investment and repairs by the Investors, which contributes to increasing competition in the local market. Led strategies for reducing costs, causes changes in the provisions of the agreements, with the consequence in the event the Issuer has become a signature of agreements with the annexes to the contracts of significant value from a key contractor for the Company which is Synthos-Dwory Ltd., where as a result has been reduced by about 5% rate for contract hours:
 - a. on work under a contract repair / service, which will reduce earnings per month in the height of about 55.000,00 zł,
 - b. on work under the contract to perform work while maintaining cleaning fixed budget for 2009 of 1.440.000,00 zł, which in 2010 will decrease the amount of PLN 1.370.000,00 zł.

At the same time the Company does not expect further changes in the conditions of significant contracts.

18. THE INFORMATION CONCERNING OF CHANGES OF CONDITIONAL LIABILITIES OR CONDITIONAL ASSETS WHICH FOLLOWED FROM THE TIME OF THE END OF THE LAST WORKING YEAR

	30.09.2009	As per 30.09.2008	31.12.2008
	(Non audited) 000' PLN	(Non audited) 000' PLN	000' PLN
1. Conditional dues	51	0	0
1.1. From related (from the title) units	0	0	0
1.2. From remaining units (from the title)	51	0	0
A. notes receivable	51	0	0
collateral refund of the advance according to contract contained from WEST TECHNOLOGY & TRADING POLAND SP. Z O.O. - the blank bill together with the declaration of exchange	51	0	0
collateral of the due performance of a contract of contained from WEST TECHNOLOGY & TRADING POLAND SP. Z O.O. - the blank bill together with the declaration of exchange	0	0	0
2. Contingent commitments	4 649	0	1 017
2.1. In the interest of related (from the title) units			0

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

2.2. In the interest of remaining units (from the title)	4 649	0	1 017
A. bills payable	2 499	0	1 017
the surety for a loan of of bank in the current account according to contract No. 676/2008/00000150/00 - the assignment of receivables confirmed through Synthos sp. z o.o. from the contract service ^o exploitive No. 1/CH/2008; the blank bill collateral of insurance-guarantees given by Ergo Hestia S.A. - the blank bill together with the declaration of exchange	1 000	0	1 000
surety of the due performance of a contract and guarantee prestations resulting from contracts contained with Naftoserwis sp. z o.o. with the seat in Warsaw at al. USA 53 - the blank bill together with the declaration of exchange	1 101	0	0
surety on reimbursement of the advance resulting from the contract contained with Energetics ^o Dwory sp. z o.o. - the blank bill together with the declaration of exchange	32	0	17
B. given insurance-guarantees	366	0	0
given insurance-guarantee - surety of the due performance of a contract - Energetyka ^o Dwory sp. z o.o.	1 650	0	0
given insurance-guarantee - the due removal of defects or faults - ZAK S.A. Kędzierzyn Koźle	549	0	0
given insurance-guarantee - surety on reimbursement of the advance - ZAK S.A. Kędzierzyn Koźle	40	0	0
C. the blockade of financial means	1 061	0	0
surety of insurance-guarantees given by Ergo Hestia S.A. - the blockade of financial means on the banking account	500	0	0
Off-the-books positions together:	4 700	0	1 017

The value of the conditional positions have been presented on the basis of evaluation (assesments)

19. THE POSITION OF THE MANAGEMENT AS AGAINST POSSIBILITIES OF REALIZING EARLIER PUBLISHED PROGNOSSES OF RESULTS ON THE GIVEN YEAR, IN THE LIGHT OF RESULTS PRESENTED IN THE QUARTERLY STATEMENT WITH RELATION TO RESULTS PROGNOSED,

Management Board of the CHEMOSERVIS-DWORY S.A. is not handed to the public information forecast the Company financial results for 2009 year.

20. THE INDICATION OF CONDUCTS GOING ON AT BAR, WITH THE PROPER ORGAN FOR THE ARBITRATION PROCEEDINGS OR WITH THE ORGAN OF THE PUBLIC ADMINISTRATION, WITH THE REGARD OF THE INFORMATION WITHIN THE RANGE:

- CONDUCTS OF CONCERNING LIABILITIES OR THE LIABILITY CHEMOSERVIS-DWORY S.A. OR UNIT FROM HIM DEPENDENT WHOSE THE VALUE MAKES AT LEAST 10% EQUITY CAPITALS OF THE COMPANY, WITH THE DEFINITION: THE MATTER OF PROCEEDINGS, THE JURISDICTIONAL AMOUNT, THE DATE OF BEGINNING OF THE CONDUCT, SIDES OF BEGUN CONDUCT AND THE POSITION „CHEMOSERVIS-DWORY” S.A.,
- TWO OR MORE CONDUCTS OF CONCERNING LIABILITIES AND LIABILITIES WHOSE THE TOTAL VALUE STATE PROPERLY AT LEAST 10% EQUITY CAPITALS „CHEMOSERVIS-DWORY” S.A., WITH THE DEFINITION OF THE TOTAL VALUE OF CONDUCTS SEPARATELY IN THE GROUP OF LIABILITIES AND THE LIABILITY TOGETHER WITH THE POSITION „CHEMOSERVIS-DWORY” S.A. IN THIS

REGARD AND, IN REFERENCE TO GREATEST CONDUCTS IN THE GROUP OF LIABILITIES AND TO THE GROUP OF THE LIABILITY, WITH THE INDICATION THEM THE OBJECT, THE JURISDICTIONAL AMOUNT, THE DATE OF BEGINNING OF THE CONDUCT AND SIDES OF BEGUN CONDUCT:

On 30 September 2009 year, no proceedings took place (two or more) before the court competent for arbitration or a public authority, whose value would be at least 10% of the equity of the Issuer.

Comparing the condition of 30 June 2009 year constituted on 30 September 2009 year should weigh that, apart from the fact that the matter of the action Waldemar Jaworski, who as a result of a partial account of an appeal in cassation by the Supreme Court (Supreme Court Case No. Act I CP 182/08 fro 20 March 2009 year), was repealed back to the District Court in Cracow (Court of second instance, Act No. District Court in Krakow VI Department of Labor Pa 143/09) in the section on determination of the employment relationship between company and Waldemar Jaworski, further changes could not be. In that case, the currently scheduled meeting of the District Court for Warsaw, Prague, South VI Division of Labor and Social Security Act No. Jun 44/09 after the witness Zdzislaw Ingielewicz in the letters rogatory. Trial term in District Court in Krakow is not set. Hearing date is expected in January 2010 year.

Add to that, Waldemar Jaworski in letter dated on 9 April 2009 year, the impact of the Court on 10 April 2009 year submitted an application to the District Court Division IV at Oswiecim Labor Act IV No. 4/09 to attempt conciliatory summoned to the Company CHEMOSERVIS-DWORY S.A., indicating as a subject of dispute the amount of 395.000,00 zł. Waldemar Jaworski claim under the proposal, according to his assessment, a direct relationship with the process, which is pending before the District Court in Cracow to determine the existence of an employment relationship, Act No. IV, Pa. 143/09. Case of the proposal Waldemar Jaworski Act No. IV after 4/09, has been completed and a settlement has been not.

Still pending bankruptcy proceedings, in which the Company acts as a creditor. This is following proceedings:

- A case concerning the Ltd. Company Enterprise Rubber Products GUMIPOL in Chelmek, act number VII GUp 19/07/s. Proceeding conducted by the District Court for Cracow City Center. This is a bankruptcy liquidation of the Fallen assets comprising. For bankruptcy claim the amount 10.980,00 zł. Until now, recovered the amount 2.000,00 zł. The

remaining amount of debt is 8.980,00 zł. Should anticipate that further proceedings insolvency will not lead to recover the full amount.

- A case concerning the Company operating under the name TRANSCHEMIA Ltd. established in Oswiecim, This is a bankruptcy liquidation of the Fallen assets comprising, Act No. VIII GUp 14/04/S. For bankruptcy claim the amount 14.924,74 zł. Should anticipate that further proceedings insolvency will not lead to recover the full amount.
- A case concerning the COMPANY ZRĘB REMIS WOLA, This is a bankruptcy liquidation of the Fallen assets, Act No. XU 308/01/1. For bankruptcy claim the amount 3.660,00 zł. Should anticipate that further proceedings insolvency will not lead to recover the full amount.
- A case concerning the Factory of Electrostatic Precipitator ELWO S.A. established in Pszczyna in bankruptcy, ul. Bielska 44, 43-200 Pszczyna. For bankruptcy claim the total amount 24.766,00 zł. (słownie: dwadzieścia cztery tysiące siedemset sześćdziesiąt sześć złotych 00/100), on which consists the amount of the claim under the guarantee deposit the good performance of the contract number 1/WH/PR/C03 00401/04 from day 5 Maya 2004 year. Proceedings by District Court in Katowice - Economic Division X Act No. X GUp 4/09/6.

21. THE INFORMATION ON CONTRACTING THROUGH CHEMOSERVIS-DWORY S.A. OR UNIT FROM HIM DEPENDENT OF ONE OR MANY TRANSACTIONS WITH RELATED SUBJECTS, OR MERGER SINGLE IF ONE IS IMPORTANT AND ARE INCLUDED IN OTHER THAN MARKET CONDITIONS EXCEPT TRANSACTIONS BY WHICH ISSUER FUND RELATED PARTY WITH AN INDICATION OF THEIR VALUES, INFORMATION ABOUT TRANSACTION CAN BE GROUPED BY TYPE, EXCEPT WHERE INFORMATION ON EACH TRANSACTION IS ESSENTIAL TO UNDERSTANDING THEIR IMPACT ON THE FINANCIAL POSITION AND FINANCIAL RESULTS TOGETHER WITH THE ISSUER:

- INFORMATION ABOUT RELATED SUBJECT, WHICH IT WAS CONCLUDED TRANSACTION,
- INFORMATION ABOUT RELATIONSHIP OF CHEMOSERVIS-DWORY S.A. OR ITS SUBSIDIARIES UNITS TO THE TRANSACTIONS ENTITY,
- INFORMATION ABOUT THE TRANSACTION,
- RELEVANT TRANSACTION TERMS, WITH PARTICULAR EMPHASIS ON THE FINANCIAL CONDITIONS AND AN INDICATION DEFINED BY THE SPECIFIC TERMS AND CONDITIONS, SPECIFIC TO THIS AGREEMENT, INCLUDING THE TERMS DEPART FROM GENERALLY APPLICABLE FOR THE TYPE AGREEMENTS;
- OTHER INFORMATION RELATED TO THE TRANSACTION, IF YOU ARE ESSENTIAL TO THE UNDERSTANDING OF THE SITUATION OF PROPERTY, FINANCIAL AND RESULTING ISSUER FIONANSOWEGO,
- ANY CHANGES RELATED PARTY TRANSACTIONS DESCRIBED IN THE LAST ANNUAL REPORT THAT COULD HAVE A SIGNIFICANT IMPACT ON FINANCIAL POSITION AND FINANCIAL RESULTS ISSUER.

Management Board of the CHEMOSERVIS-DWORY S.A. informs that there have been not contained transactions specified in the paragraph above.

22. OTHER INFORMATION WHICH IN OPINION OF THE CHEMOSERVIS-DWORY S.A. ARE RELEVANT TO THE ASSESSMENT OF THE SITUATION OF ITS PERSONNEL, PROPERTY, FINANCIAL, FINANCIAL RESULTS AND THEIR CHANGES, AND THE INFORMATION THAT IS RELEVANT TO THE ASSESSMENT OF THE IMPLEMENTATION OF THE POSSIBILITY OF COMMITMENTS BY CHEMOSERVIS-DWORY S.A.

In the III quarter of 2009 year, there was a personal change in the composition of Management Board. In place of Mr. Bronislaw Glowacki, as a result filed by him on 30 July 2009 year resignation, which was the reason for the acquisition of pension rights, the Issuer Supervisory Board appointed Mr. Slawomir Syata, the incumbent previously the Director of Strategy and Development of key management staff of CHEMOSERVIS-DWORY S.A.

In accordance with the established strategy of continued activities are widening area of the Company operations into new markets by entering into profitable areas.

From the point of human resources of the period considered there were no major threat and risk factors affecting the assessment of the feasibility of implementation of commitments by CHEMOSERVIS-DWORY S.A. Carried out reasonably personnel policies in the third quarter of 2009 year, by reducing the number of admissions of new staff and the natural reduction of employment without firing workers, has sought to reduce costs in the Company.

Over these changes, the Company Management Board indicates that there have been no significant change affecting the assessment of the staffing, property, financial, financial results and to assess the feasibility of implementing their commitments by CHEMOSERVIS-DWORY S.A.

23. THE INDICATION OF FACTORS WHICH IN ESTIMATION OF THE CHEMOSERVIS-DWORY S.A. WILL HAVE INFLUENCE ON REACHED BY HIM RESULTS IN THE PERSPECTIVE, AT LEAST THE FOLLOWING QUARTER.

The results achieved by the Company for the third quarter and nine months of 2009 year are satisfactory level receipts, which increased by respectively about 87,7% and 28,8% and after nine months of 2009 the value reached 25,4 mln zlotys. At the same time realized a profit of 321 thousand zlotys is a consequence of increased operational costs of the Company and change their structure in comparison

with the corresponding period of previous year. Significant impact on the Company results were achieved appreciation of material costs, energy and the cost of external services, resulting from the specifics implemented during this period orders and price increases.

Despite the pessimism in the business arising from the economic slowdown, according to figures from the CSO construction and assembly output increases. This gives some grounds for optimism as to maintain this trend and, therefore, the geographic expansion of the Company and improve its financial results in future reporting periods.

Factor, which is the opinion of the Management Board CHEMOSERVIS-DWORY S.A., significantly affect the results of the Company with a view to at least the next quarter is the acquisition of assets in the form of 100% of the share capital of ZEN Power Company Ltd., based in Dabrowa Gornicza is of strategic importance for the further development of the Issuer. Management Board of the Issuer shall include the ZEN Ltd. resources into the CHEMOSERVIS-DWORY S.A. Capital Group as an investment with long-term nature. Because of the scale of their operations and past experiences and achievements in the implementation of projects for large customers (in particular for the ArcelorMittal Poland S.A.), incorporating ZEN Ltd. the Capital Group Issuer technological competence is a complement to the Management Board of the Issuer expects to be particularly significant impact on the consolidated revenue derived from the CHEMOSERVIS-DWORY S.A. In the opinion of the Issuer acquisition of assets referred to above also strengthens the position of the business CHEMOSERVIS-DWORY SA, enabling customers to extend the portfolio of the services shall be provided with new actors, including primarily the body of substantial size such as ArcelorMittal Poland S.A., ZEN Ltd. inclusion into the Issuer Capital Group technological competence is a complement to the Management Board of the Issuer expects to be particularly significant impact on the consolidated revenue derived from the CHEMOSERVIS-DWORY S.A..

Management Board also expects a positive impact on performance in terms of factors such as further diversification of revenue sources and the acquisition of so-called external customers. In particular, it is expected that the development activities of the segment of construction and assembly, and implementation of large contracts, such as a contract with Bioagra-Oil S.A. to general contracting construction of factories in the methyl esters of vegetable oils, will help the company enter new markets and implement large investment projects alone or in a consortium

CHEMOSERVIS-DWORY S.A.

Unitary Quarterly Statement for the IIIrd quarter of the year 2009, finished on 30 September 2009

with other entities. In the medium and long term consequence of these actions should be to reduce dependence on the Company maintenance segment, a significant increase in revenues and profitability of their operations.

THE AUTHORIZATION OF THE MANAGEMENT OF THE COMPANY

The present Unit report for the third quarter of 2009 year, became authorized through the Management Board of the Company in her seat, in the day 16 November 2009 year.

.....
Krzysztof Miaśkiewicz
(The President of the Management Board)

.....
Sławomir Szata
(The Member of the Management Board
the Manager responsible for Strategy and Dvelopment)

Oswiecim, day 16 November 2009 year.