

**Capital Group Fota S.A.**

Extended consolidated quarter statement  
for III quarter 2009



9 November 2009

## Capital Group Fota S.A.

Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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### Contents

<b>Selected Financial Data</b> .....	<b>4</b>
<b>Board's comment</b> .....	<b>5</b>
<b>Fota Group</b> .....	<b>5</b>
<b>Fota S.A.</b> .....	<b>5</b>
<b>Commentary</b> .....	<b>6</b>
<b>Dominant Unit</b> .....	<b>7</b>
<b>Activity Field</b> .....	<b>7</b>
<b>Board of Supervisors</b> .....	<b>7</b>
Management Board.....	8
Expert Auditor.....	8
Consolidated Unit.....	8
Associated Units.....	8
Initial Capital of Dominant Unit.....	8
Fota S.A. shares quotation.....	9
Share holding of the Dominant Unit on the 9 November 2009 .....	9
Checklist of the share-holding state of the Joint Stock as well as entitled subjects, managers and supervisors on the 9 November 2009.....	9
Quarantees, loans, and warranties granted.....	9
Information on the ongoing claims concerning liabilities and warranties of FOTA S.A. or the correlated units	
Significant factors influencing the Nett result for the Group FOTA S.A. ....	10
Other information significant to evaluate the HR, financial situation influencing the financial result and its realization as well as liabilities realization .....	10
Factors influencing the Group's results in the following quarters.....	11
Evaluation of financial prognosis realization published by the Board.....	11
Significant changes within the Capital Group structure .....	12
Bussiness Activity of the Capital Group Fota specification .....	12
Basic data concerning units included in the consolidated financial statement.....	12
<b>Accountancy Policy</b> .....	<b>13</b>
Basis of abridged consolidated financial statement preparation.....	13
Corrections for the previous periods.....	13
Data Presentation .....	13
Rules of accountancy used by the Caputal Group Fota S.A. ....	14
Professional judgment.....	14
Consolidation .....	14
Company's value after consolidation .....	14
Intangible assets .....	15
Tangible fixed assets.....	15
Impairment .....	15
Inventories.....	16
Trade receivables.....	16
Bank loans.....	17
Trade liabilities.....	17
Provisions.....	18
Revenues from sales and other revenues .....	18
Foreign Currencies.....	18
Taxes .....	19
<b>Abridged fiancial data of the Capital Group FOTA S.A.</b> .....	<b>19</b>

## Capital Group Fota S.A.

### Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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Consolidated statement including all the income for the period of 3 months until 30 September 2009 .....	19
Consolidated statement including the overall income for the period of 9 months until 30 September 2009 .....	21
Consolidated statement on the financial situation on the 30 Septemeb 2009 .....	22
Consolidate statement on ownerhip capital change for the period of 9 months until 30 September 2009 .....	23
Consolidated statement on money flow for the period of 3 months until 30 Septemeb 2009 .....	24
Cosnolidated statement on cash flow for the period of 9 months until 30 September 2009 .....	25
Additional information .....	26
Short-term liabilities .....	27
Bank loans and credits .....	28
Trabsacrions and settlements within the Group for the period of 9 months until 30 September 2009 on the 30 Septemeb 2009.....	29
Exchange rates used for data analysis .....	29
<i>Abridged financial data FOTA S.A.</i> .....	30
Statement on overall income for the period of 3 months until 30 September 2009.....	30
Statement on overall income for the period of 9 months until 30 September 2009.....	31
Statement on the financial position on the 30 September 2009 .....	32
Statement on the ownership capital change for the period of 9 minths until 30 Septemeb 2009.....	33
Statement on the money flow for the period of 3 months until 30 Septemeb 2009 .....	34
Statement on money flow for the period of 9 months untl 30 Spetemeb 2009.....	35
Short-temr liabilities .....	36
Long-term investments.....	36
Transactions and settlements within the Group for the period of 9 months untl 30 Septemeb 2009 on the 30 Septemeb 2009 .....	37
Transactions and settlements with ithr associated units for the period of 9 months until 30 Septemeb 2009 on the 30 September 2009 .....	38
Bank loans and credits .....	39

The attached abridged consolidated financial statement has been made according to the International Accounting Standard 34, and approved by the Board of Fota S.A. on the 9<sup>th</sup> November 2009.

On behalf of the Board:

Wojciech Pratkowski  
President of Board

Paweł Gizicki  
V-ce President of Board

**Selected Financial Data**

<b>Selected data concerning abridged consolidated financial statement</b>				
	<b>9 months until 30.09.2009</b>	<b>9 months until 30.09.2008</b>	<b>9 months until 30.09.2009</b>	<b>9 months until 30.09.2008</b>
	<b>in thousand PLN</b>		<b>in thousand EUR</b>	
Sale income Nett	528 019	517 917	120 591	151 230
Sale profit(loss) gross	135 022	129 812	30 837	37 905
Operating activities profit(loss)	13 497	4 376	3 082	1 278
Profit(loss) gross	7 301	(9 180)	1 667	(2 681)
Profit(loss) Nett due to dominant unit shareholders	5 976	(10 459)	1 365	(3 054)
Profit(loss) per share (PLN/EUR)	0,63	(1,11)	0,14	(0,32)
Operating activities money flow Nett	41 372	(13 907)	9 449	(4 061)
Investment activities money flow Nett	(2 972)	(16 505)	(679)	(4 819)
Financial activities money flow Nett	(38 265)	23 800	(8 739)	6 950
Money flow Nett	135	(6 612)	31	(1 931)
	<b>30.09.2009</b>	<b>31.12.2008</b>	<b>30.09.2009</b>	<b>31.12.2008</b>
	<b>in thousand PLN</b>		<b>in thousand EUR</b>	
Assets together	449 315	446 429	106 407	106 996
Obligations and reserves	294 270	298 339	69 689	71 503
Long-term obligations	11 047	26 494	2 616	6 350
Short-term obligations	276 252	266 860	65 422	63 958
Ownership capital	150 660	143 843	35 679	34 475
Number of shares	9 416 000	9 416 000	9 416 000	9 416 000
Accountancy value per share (PLN/EUR)	16,00	15,28	3,79	3,66

<b>Selected data concerning abridged consolidated financial statement</b>				
	<b>9 months until 30.09.2009</b>	<b>9 months until 30.09.2008</b>	<b>9 months until 30.09.2009</b>	<b>9 months until 30.09.2008</b>
	<b>in thousand PLN</b>		<b>in thousand EUR</b>	
Sale income Nett	370 035	378 423	84 510	110 498
Sale profit(loss) gross	98 401	99 892	22 473	29 168
Operating activities profit(loss)	11 692	4 813	2 670	1 405
Profit(loss) gross	6 195	(8 886)	1 415	(2 595)
Profit(loss) Nett due to dominant unit shareholders	5 443	(10 180)	1 243	(2 973)
Profit(loss) per share (PLN/EUR)	0,58	(1,08)	0,13	(0,32)
Operating activities money flow Nett	43 803	7 180	10 004	2 097
Investment activities money flow Nett	(1 650)	(21 340)	(377)	(6 231)
Financial activities money flow Nett	(39 523)	12 050	(9 026)	3 519
Money flow Nett	2 630	(2 110)	601	(616)
	<b>30.09.2009</b>	<b>31.12.2008</b>	<b>30.09.2009</b>	<b>31.12.2008</b>
	<b>in thousand PLN</b>		<b>in thousand EUR</b>	
Assets together	341 024	375 288	80 762	89 945
Obligations and reserves	183 115	222 822	43 365	53 404
Long-term obligations	217	21 197	51	5 080
Short-term obligations	178 043	194 705	42 164	46 665
Ownership capital	157 909	152 466	37 396	36 542

## Capital Group Fota S.A.

Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

Number of shares	9 416 000	9 416 000	9 416 000	9 416 000
Accountancy value per share (PLN/EUR)	16,77	16,19	3,97	3,88

### Board's Comment

#### Group Fota

Between 1 January to 30 September 2009 the income on sale was equal 528,0 million PLN that is 10,1 million PLN (2,0%) higher comparing to the same period of 2008. The consolidated income for the 3<sup>rd</sup> quarter of 2009 was 7,4 million PLN higher(4,4%) in comparison to 3<sup>rd</sup> quarter of 2008.

Consolidated mark up for the 9 months period ending on 30 September 2009 was 4,0% higher than the one in the comparable period of previous year. Average profitability gross in Fota Group for the period of 9 months rose from 25,1% to 25,6%. For the reason of PLN exchange rate evolution towards EUR and USD the profitability gross on sale in the 3<sup>rd</sup> quarter of 2009 was lower.

Despite of bringing a new Slovakian company to the Group in May 2008, the overall administrative costs as well as sales costs of the Group since 1 January until 30 September 2009 decreased altogether by 3,1 million PLN(2,5%) compared with the same period of 2008. Cost reduction brought by the Group were mainly to be noticed in the 3<sup>rd</sup> quarter of 2009 – in comparison to 3<sup>rd</sup> quarter of 2008 the costs of sales and overall administrative costs were 4,6 million PLN lower. This is the effect of conducted restructuring program aiming at profitability and liquidity improvement by the Group.

The operating activities profitability is constantly growing. After 3<sup>rd</sup> quarter of 2009 the consolidated profit driven from the operating activities was equal 13,5 million PLN and was 208,5% higher in comparison to the same period in 2008. The profitability from operating activities rose from 0,8% in 2008 to 2,6% in 2009. In the 3<sup>rd</sup> quarter of 2009 the Group noted an operating profit leveled at 3,7 million PLN, which makes a big gain comparing to the loss noted in the 3<sup>rd</sup> quarter of 2008 by 1,5 million PLN.

The possibility of reducing costs in financial activities by 7,4 million PLN was caused by overcoming the problem of derivative currency instruments (8,9 million PLN loss for the 3 quarters of 2008) as well as minimizing the interests by 1,8 million PLN for 9 months of 2009(0,9 million PLN for 3<sup>rd</sup> quarter).

In the period of 9 months of 2009 the Group generated a Nett profit of 6,0 million PLN whereas during the comparable period of 2008 ending with a loss Nett 10,5 million PLN. Consolidated profit Nett for the 3<sup>rd</sup> quarter of 2009 was equal 1,6 million PLN comparing to the loss of 3,6 million PLN in the 3<sup>rd</sup> quarter of 2008.

EBIDTA for the Group between 1 January until 30 September 2009.

Profit of operating activities	13 497
Amortization	7 045
<b>EBITDA</b>	<b>20 542</b>

In the period ending at 30 September 2009 the Group generated the money means of 41,3 million PLN driver from operating activities. The generated means were intended mainly to pay off the existing liabilities, firstly the liabilities out of credits and loans, but also on investments associated with implementing the new computer system.

#### Fota S.A.

In the period since 1 January until 30 September 2009 profit driven from the company's sale amount to 370,0 million PLN and were 8,4 million PLN(2,2%) lower than to the comparable period in 2008. The income in the 3<sup>rd</sup> quarter 2009 were 1,0 million PLN(0,8%) lower in comparison with the same period in 2008.

## Capital Group Fota S.A.

### Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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The gross mark-up for the 9 months period ending on the 30 September 2009 was 1,5% lower in comparison with the same period in 2008. The average gross profitability for the period of 9 months rose by 26,4% to the level of 26,6%. Against 3 quarter of 2008, PLN gained value towards EUR and USD so the profitability gross on sale was lower in 3<sup>rd</sup> quarter 2009..

Between 1 January until 30 September 2009 the overall administrative cost as well as the cost of sale within the dominant unit decreased together by 8,2 million PLN(8,9%) comparing with the analogous period of 2008. The cost reduction in the 3ed quarter of 2009 was 5,1 million PLN(15,9%).

After 3 quarters of 2009 the profit on operating activities was equal 11,7 million PLN and was 142,9% higher than in 2008. The profitability of operating activities rose from 1,3% in 2008 to 3,2 % in 2009. In the 3<sup>rd</sup> quarter of 2009 the joint stock noted an operating profit leveled at 4,3 million PLN which makes a significant rise comparing to 0,6 million PLN in the 3<sup>rd</sup> quarter of 2008.

The financial activities cost reduction by 8,2 million PLN within the 9 months(3,3 million PLN in the 3rd quarter) was caused by overcoming the problem of derivative currency instruments(8,9 million PLN loss for the 3rd quarter of 2008) as well as the interest cost decrease by 1,8 million PLN in the 9 months of 2009.

Throughout the period of 9 months of 2009 the joint stock generated profit Nett of 5,4 million PLN whereas the analogous period of 2008 ended with a loss of 10,1 million PLN. The Nett profit for the 3<sup>rd</sup> period of 2009 was equal 3,5 million PLN comparing to a loss noted in the 3rd quarter of 2008 by 2,4 million PLN.

EBIDTA of the Joint Stock for the period since 1 January until 30 September 2009.

Operating activities profit	11 692
Amortization	4 380
<b>EBITDA</b>	<b>16 072</b>

Within the period until 30 September 2009 the Joint Stock generated money means driver from the operating activities in the amount of 41,4 million PLN. Generated means were destined mainly for liabilities pay off, including mainly liabilities like credit and loans, as well as for investments related to new computer system implementation.

## **Capital Group Fota S.A.**

Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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### **Explanation**

#### **Dominant unit**

The dominant unit of Fota S.A. Capital Group is („Group”, “Capital Group”) is Fota S.A. („Fota”, „Company”, “Dominant unit”).

Company:	Fota Joint Stock
Premises:	Gdynia
Address:	81-506 Gdynia, 24 Stryjska Street
Telephone number:	(+48 58) 690 66 10
Fax number:	(+48 58) 690 66 00
e-mail:	<a href="mailto:biuro@fota.pl">biuro@fota.pl</a>
Web address:	<a href="http://www.fota.pl">www.fota.pl</a>

#### **Subject of business activity**

The subject of Capital Group business activity is import, manufacture, regeneration, and spare parts as well as operation materials distribution for passenger cars and trucks.

#### ***Board of Supervisors***

The board of Supervisors members on the 30.09.2009 r:

- Tadeusz Staliński – Chairman of Board
- Lucjan Śledź – V-ce Chairman of Board
- Jacek Jerzymowski – Secretary of Board
- Bogdan Fota – Member of Board
- Tomasz Żurański – Member of Board

On the 9 February 2009 Mr. Wojciech Pratkowski resigned from the function of Supervising Board member. On the same day Mr. and Mrs. Lucyna and Bogdan Fota, using the right coming from § 14 section 3 – 6 of the Company’s Status appointed Mr. Bogdan Fota to the Supervising Board Member.

On the 5 June 2009 Mr. Jakub Fota resigned from the function of Supervising Board member.

On 13 July Mr. and Mrs. Lucyna and Bogdan Fota, using the right stated in § 14 section 3 – 6 of the Company’s Status appointed Mr. Tomasz Żurański to the position of Board Member.

#### ***Management Board***

The Management Board composition on the 30.09.2009:

- Wojciech Pratkowski – President of Board
- Paweł Gizicki – V-ce President of Board
- Radosław Wojtkiewicz – Member of Board
- Hubert Bujnowski – Member of Board

On the 9 February 2009 Mr. Bogdan Fota resigned from the function of V-ce President of Board.

On the 9 February 2009 the Supervising Board appointed Mr. Wojciech Pratkowski to the position of Board President as well as Mr. Paweł Gizicki to the position of V-ce President of Board.

## Capital Group Fota S.A.

Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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On the 2<sup>nd</sup> September 2009 the Supervising Board appointed Mr. Hubert Bujnowski to the position of management Board member.

### Expert Auditor

BDO Polska Public Limited Company  
12 Postępu Street  
02-676 Warsaw  
Reference number: 523

### Units under consolidation

Unit	Premises	Subject of business activity	Company's Capital shape (%)
Fota Hungary	Budapest, Hungary	spare parts trade	100,0%
Fota Ukraina	Kiev, Ukraine	spare parts trade	70,0%
Fota Czech Republic	Cieszyn, Czech Republic	spare parts trade	100,0%
Autoprima Czech Republic	Prague, Czech Republic	spare parts trade	80,0%
Autoprima Slovakia	Nitra, Slovakia	spare parts trade	80,0%
Art-Gum	Mazańcowice, Poland	tires trade	60,8%
Expom	Kwidzyn, Poland	spare part manufacture	99,5%
Automotosport	Presow, Slovakia	spare parts trade	80,0%

### Associated units

The Group owns 39,2% shares in the Vessel company with premises in Warsaw, which's main business activity is car fleet service.

Taking into consideration the loss suffered by Vessel Public Limited Company, efecting liabilities nett demonstration on 31 December 2008 the Group has deducted the entire Vessel's value taken from consolidation.

### Initial capital of Dominant Unit

- Initial Capital: 18 832 000 PLN
- Shares altogether: 9 416 000 at face value 2,00 PLN each
- Overall votes at the General Meeting 11 041 000

### Fota S.A. quotation.

Fota S.A. shares are quoted on the basic stock market of Stock Exchange in Warsaw Joint Stock.

### *Share holding structure of the Dominant Unit on the 9th November 2009*

Share-holding	Type	Shares	Face value	Capital share	Votes	Votes share
<i>Bogdan and Lucyna Fota</i>	<i>A</i>	<i>62 500</i>	<i>125 000</i>	<i>0,66%</i>	<i>62 500</i>	<i>0,57%</i>
<i>Bogdan and Lucyna Fota</i>	<i>B1</i>	<i>1 625 000</i>	<i>3 250 000</i>	<i>17,26%</i>	<i>3 250 000</i>	<i>29,44%</i>

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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<i>Bogdan and Lucyna Fota</i>	<i>B2</i>	<i>4 812 500</i>	<i>9 625 000</i>	<i>51,11%</i>	<i>4 812 500</i>	<i>43,59%</i>
<b>Bogdan and Lucyna Fota</b>	<b>Altogether</b>	<b>6 500 000</b>	<b>13 000 000</b>	<b>69,03%</b>	<b>8 125 000</b>	<b>73,59%</b>
Kerten Investments	D	1 144 578	2 289 156	12,16%	1 144 578	10,37%
OFE ING Nationale Nederlanden Polska	D	583 108	1 166 216	6,19%	583 108	5,28%
Shareholding below 5%	D	1 188 314	2 376 628	12,62%	1 188 314	10,76%
		<b>9 416 000</b>	<b>18 832 000</b>	<b>100,00%</b>	<b>11 041 000</b>	<b>100,00%</b>

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*Shares ownership checklist or the entitlement granted by management and supervisors on the 9 November 2009*

**Bogdan and Lucyna Fota** – 6 500 000 shares (62 500 A series; 1 625 000B1 series; 4 812 500B2 series) - no change recorded through account period.

**Subjects closely related with the management and supervisors also are owners of shares. (art. 160 act 2, 29 July 2005 r. o financial instruments turnover legal act)**

**Subject 1**– 4.335 regular shares to the bearer, purchased on the 22.11.2007. No change was recorded through the account period in relation to data presented in the previous quarter statement.

**Subject 2** – 550 regular shares to the bearer, purchased on the 25.10.2007. No change was recorded through the account period in relation to data presented in the previous quarter statement.

**Subject 3** – 1.025 regular shares to the bearer, purchased on the 28.11.2006. No change was recorded through the account period in relation to data presented in the previous quarter statement.

**Granted guarantees for loans, credits or warranties**

The joined value of guarantees on loans, credits, or warranties granted by the Dominant Unit or correlated units, to other subject or unit correlated, does not go beyond 10% ownership capital of Dominant Unit.

**Information on proceedings concerning liabilities and obligations of either FOTA S.A. or correlated units**

In the presented period there are no proceedings in force in front of any court or public administration organ concerning:

In the reported period there are no proceeding instituted concerning Company's or correlated units liabilities or obligations going beyond 10% of ownership capital before any public administration organ nor court.

In case of any payments overdue, the units being a part of the Group take a vindication action including court vindication. The arrears claimed before the court are included at the updating deduction

***Relevant factors influencing Fota S.A. Group Nett result***

Significant factors influencing the Nett result of the group in the 3<sup>rd</sup> quarter of 2009:

- Consistent realization of improvement program within the dominant unit, resulting in major cost cuts in the overall Group functioning;
- Profitability decrease drop in the 3<sup>rd</sup> quarter of 2009 as a result of PLN depreciation towards EUR and USD in the first half of 2009 and quite the opposite in the 3<sup>rd</sup> quarter of 2009 – in the 3<sup>rd</sup> quarter of 2009 the Group sold the imported products within the period of weak PLN;
- Conclusion of settlement concerning the liability driver from the currency options and overcoming the problem of derivative currency instruments
- Restructuring program of Fota Ukraine causing a significant profitability growth within the operating activities(7,1% in the 3<sup>rd</sup> quarter of 2009 comparing to -7,5 in the 3<sup>rd</sup> quarter of 2008);
- Increase of profit on sale at Art-Gum Sp. z o.o. (7% in the 3<sup>rd</sup> quarter of 2009);
- Restructuring program implementation at Expom Kwidzyn caused by the privatization agreement cancelation;
- Restructuring program at Autoprime sro

***Other information for evaluating the HR, financial situation, financial result, changes made and liabilities realization.***

In November 2008 the Board of the dominant unit worked out a plan for restructuring activities, aiming at profitability and liquidity. The restructuring plan was approved by the Supervising Board on the 15 December 2008 and implemented at the turn of 2008 and 2009.

The main activities within the restructuring plan for dominant unit included:

1. Shutting down unprofitable units;
2. Employment restructurization, among many new bonification system, bonus system alternation as well as vacancies reduction;
3. Rationalizing costs of transport, cost of storage, costs of marketing activities and other costs of operating activities;
4. Optimization of logistic activities for shorten the period of storage rotation(controlling procedures assuring quick relocation of products available at the Company's warehouses, all to lower expenditure on product purchase);
5. Activities aiming at liabilities period reduction(including, intensifying the credit control, extending vindication activities and taking responsibility for the effects, as well as using alterations in tax regulation towards products and services).

## **Capital Group Fota S.A.**

Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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Restructuring activities taken at subordinate units include:

1. Fota Ukraine Management Board composition alteration as well as implementation of efficient activities program adapting the business to the crisis situation in Ukraine;
2. Expom Kwidzyn Management Board composition alteration as well as improvement plan implementation bringing visible effects in the second half of 2009 that is after expiration of investment agreement with Kwidzyn Community(previous company's owner);
3. Restructuring activity at Autoprime, optimizing the sale points chain, strengthening the effectiveness of tradesmen activities, reducing current costs of company's activity;
4. Fota Hungary Management Board composition alteration, specialize in spare parts distribution for vehicles; activities timing at major reduction of current costs of company's activity.

Financing the Business Activity

1. On the 20 October 2009 the Joint Stock signed up an appendix to the agreements concerning the liability limit which stated a 12 month extension of financing as well as brought a change in using the liability limit itself. The most significant change was to convert 11 million PLN factoring limit into a credit limit.

### ***Factors influencing the Group result in the following quarters***

In the oncoming quarter the Board of the Joint Stock plans to concentrate action on the following areas:

- Restructuring activities continuation aiming at a stable increase of profits brought by the Group;
- Modernization of sales process and stimulation of the trading activities, aiming at more efficient use of such a wide spread network of sale points;
- Optimization of the key business process ensuring the proper service through the new computer system;
- Further restructuring of the units included in the Group, especially Expom Kwidzyn and Autoprime;
- Implementing of currently created company's strategy for the Joint Stock and the capital Group.

### **The evaluation of possibilities to realize published result forecast prepared by the Board**

The Management Board of Fota S.A. did not publish any results forecasts neither the Dominant Unit nor the Capital Group.

### **Other significant alterations at the Capital Group**

In the first quarter of 2009 there were no alterations registered within the Capital Group.

***Fota Capital Group activity description***

The table below presents the distribution Network on the 30 September 2009.

<b>Unit</b>	<b>Sale points</b>
Fota S.A.	96
Fota Hungary	1
Fota Ukraine	3
Autoprima Czech Republic	18
Autoprima Slovakia	8
Art-Gum	10
Expom	1
Automotosport	4

The group has been using the Logistic Center- located in Łódź.

The Group offer is analyzed according to its completion and coherence, as well as rotation period and sales profitability for certain assortment group. The Fota Group offers around 270 thousand indexes of spare parts coming from over than 200 suppliers. Starting from 2005 the Group leads the sale of spare parts and other materials under Kager brand.

Extension of the Group by EXPOM Kwidzyn broadened its activity with production and regeneration of starters and alternators, which will then be introduced into Fota S.A. network distribution.

ART.GUM limited which entered the Group in the 4 quarter of 2007specializes in the tires sale. In this way there was an activity switch in this area from the dominant unit to the specialized unit.

On the 28 May 2008 Fota purchased 80 % of shares in the Slovakian company AUTOMOTOŠPORT Centrum, s.r.o. with premises in Prešov, Budovateľská 75/A Slovakia. This company is the leading spare parts distributor to passenger cars as well as trucks in the north-west of the country.

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Basic data concerning units under consolidated financial statement**

<b>Company</b>	<b>Business Activity</b>	<b>Consolidation Method</b>
FOTA S.A. Dominant Unit	Spare parts sale for passenger cars and trucks	Complete
FOTA HUNGARY 100% Correlated unit	Spare parts sale for passenger cars and trucks	Complete
FOTA CESCO 100% Correlated unit	Spare parts sale for passenger cars and trucks	Complete
FOTA UKRAINA 100% Correlated unit	Spare parts sale for passenger cars and trucks	Complete
AUTOPRIMA CZECHY S r.o. 80% Correlated unit	Spare parts sale for passenger cars and trucks	Complete
EXPOM Kwidzyn 99% Correlated unit	Starters and alternators production and regeneration	Complete
ART. Gum limited. 68% Correlated unit	Tires for vehicles sale	Complete
VESSEL limited 39,2% Associated unit	Car fleet service	Ownership rights

**Policy of Accounting*****The basis of the abridged consolidated financial statement preparation***

Condensed consolidated financial statement for the period of 3 months ending on the 31 March 2009 is made up according to "Middle year Financial Reporting".

Accounting rules employed to this statement preparation are at all significant aspects compliance with International Rules for Financial Reporting which were accepted to the annual 2008 year financial statement for the Capital Group.

Condensed consolidated financial statement should be evaluated accompanied by a consolidated financial account for the year 2008.

**Previous periods correction**

Basic corrections presented below:

(in thousand PLN)

	<b>Ownership capital</b>	
	Shareholders dominant unit	Shareholders in minority
Financial information on the 31 December 2008 according to the approved consolidated financial statement for the period.	144 763	4 477
a) Inventories and trade liabilities corrections	(920)	(230)

## Capital Group Fota S.A.

Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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Financial information on the 31 December 2008 according to the accountancy rules after corrections.	143 843	4 247
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The description of main corrections is presented below:

a) Correction of inventories and trade liabilities.

Based on the expert auditor advise, the correlated unit Autoprima Czech Republic included in its financial statement ending in 31.12.2008 the corrections of the inventories value as well as trade liabilities. On the day of the Capital Group's financial statement approve the financial statement of Autoprima was still in the process of evaluation, so the correction has not been included into the financial statement for the Group for the year 2008.

### Data Presentation

The data are presented in thousand both PLN and EUR.

### The rules of accountancy used by the Capital Group FOTA SA

Consolidated financial account is prepared according to the historical cost concept, excluding the derivative financial instruments valued by a suitable.

The Capital Group is preparing an profit and loss account in comparative option.

The cash flow account made by the indirect method.

The basic accountancy rules used by the unit are presented below.

### **Professional opinion**

The most significant of all in the accounting rules use process beside the accountancy estimations, had the professional opinion of the management.

#### *Due rebates and discounts based on the purchase level*

The agreements with products suppliers provide rebates and discounts, which's amount depends on the level of the turnover realized in the specific account period. The amount of the discount due to the Group can be set as a percent of realized turnover rising progressively depending on the level of purchase. Based on the actual prognosis on sale and purchase the Group estimates till the end of every account period the amount of rebates and discounts due. The rebates and discounts due reduce the stock value. When it comes to the products already sold they correct the costs of their purchase.

### **Consolidation**

The financial account includes the financial statement of the dominant unit as well as the financial statement of correlated units prepared each time for the period until 31<sup>st</sup> March 2009. The financial statement of correlated units after taking the corrections into consideration are now consistent with MSSF and concern the same account period as the statement of the dominant unit, both use unilateral account rules, based on the same account rules applied to the transactions and similar economic actions. To eliminate any discrepancies in the account rules the corrections introduced.

All significant transactions and balances among the Group's units, including unrealized profit coming out of the transactions within the Group, has been completely eliminated. Unrealized loss is being eliminated, unless they proof depreciation.

The correlated units are subjected to consolidation as soon as the Group takes control, but are excluded from consolidation when the Group's control ends. The control performance by the dominant unit takes place when the unit owns directly or indirectly through its correlated units more than half of the voices in a pointed company, unless it is possible to prove that this kind of ownership does not mean having control. The control performance takes place also when the company has the possibility to control the financial and operating activities of the pointed unit..

### **Company's value driver from consolidation**

The company's value taken from the consolidation process comes from the purchase costs excess on the day of the purchase over the decent value of identified elements that is assets and liabilities of correlated, associated units or a joint venture on the day of the purchase.

The value of the company revealed as the assets and liabilities element and at least once a year subjected to analysis from the depreciation point of view. The possible depreciation is recognized at once in the profit and loss account and does not Get reversed in the oncoming periods.

When the correlated, associated unit or joint venture goes under sale, the indicated part of company's value is taken into account while the sales profit or loss is being calculated.

### **Intangible assets**

#### **Goodwill**

Goodwill arising at consolidation results from emergence as at the date of acquisition of a surplus of the entity acquisition cost over the fair value of identified assets and liabilities of the subsidiary, associate or joint venture as at that acquisition date.

Goodwill is disclosed as an assets and is analyzed for loss of value at least once a year. Any impairment is recognized immediately in the profit and loss account and is not reversible in further periods.

Upon sale of the subsidiary, associate or joint venture, the respective part of the goodwill is taken into account when calculating the profit or loss on the sale.

#### **Internally Developed Intangible Assets – costs of research and development works**

The costs of research and development works are not subject to activation; they are presented in the profit and loss account as costs in the period in which they were incurred.

The costs of research and development works are only capitalized if:

- a strictly specified project is implemented (e.g. pertaining to software or new procedures);
- it is probable that the asset might yield future economic profit; and
- the project-related costs can be estimated reliably.

The costs of research and development works are subject to straight-line depreciation over the expected period of their economic usability.

If an asset produced on the entity's own account cannot be separated, the costs of research and development works are disclosed in the profit and loss account in the period in which they were incurred.

#### **Other intangible assets**

Patents, trademarks, concessions, licenses and other similar rights subject to depreciation. They are disclosed in the balance sheet at their acquisition price, reduced by straight-line depreciation made over the period of their economic usability, and by any write-offs on account of permanent loss of value.

### **Tangible fixed assets**

The tangible fixed assets are disclosed at their acquisition prices or production costs (excluding refundable taxes as well as discounts and bonuses obtained), and include costs related directly to the acquisition (as e.g. transport or assembly and preparation of the asset for use).

Subsequent increases of the acquisition price / production cost by costs related to improvements are possible if, as a result of the additional costs incurred, the asset's usable value exceeds its usable value as at the date of its acceptance for use, which is manifested by extension of its usability period, by superior quality of the products, or by reduced exploitation costs.

Costs related to current renovation, maintenance and repairs are not subject to activation.

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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Upon the initial disclosure of the tangible fixed assets item as an asset, that item is shown at the acquisition price / cost of production reduced by the cumulated depreciation and cumulated revaluation write-offs on account of permanent loss of value.

Depreciation costs are charged to the profit and loss account over the estimated period of economic usability of the fixed assets.

Depreciation is calculated for all fixed assets except land and fixed assets under construction over the estimated period of economic usability of those assets, using the straight-line method and the following yearly depreciation rates:

Item	Minimum period	Maximum period
Land	Not subject to depreciation	Not subject to depreciation
Buildings	20 years	40 years
Structures	10 years	22 years
General purpose plant and machinery	5 years	7 years
Specialized plant and machinery	5 years	10 years
Computers	2.5 years	3 years
Means of transport	5 years	5 years
Furniture and equipment	5 years	7 years

Assets kept under a financial leasing agreement are depreciated over the period of their economic usability respectively as the entity's own assets but for not longer than the leasing period.

Profit or loss resulting from the sale / liquidation or cessation of use of fixed assets is defined as the difference between revenues from sale and net value of such fixed assets, and disclosed in the profit and loss account.

**Impairment**

As at each balance sheet day, the entity reviews the net value of its fixed assets to identify any factors indicating a possible impairment. If such factors have been identified, the recoverable value of the asset concerned is estimated for the purpose of determining the possible write-off on that account. If the asset fails to generate cash flows that would be largely independent of the flows generated by other assets, the whole group of cash flow-generating assets is analyzed to which that asset belongs.

In the case of intangible assets with unspecified period of use, the impairment test is carried out yearly as well as in between if there are factors indicating a possible impairment.

Recoverable value is determined as the bigger of the following two amounts: fair value reduced by the costs of sale or usable value. The latter is the current value of the estimated future cash flows discounted at a rate taking into account the current market value of cash in time and the asset-specific risk.

If the recoverable value is lower than the asset's (or asset group's) net book value, the book value is reduced to the recoverable level. Losses on account of impairment is disclosed as cost in the period in which it emerged except in a situation when the asset was disclosed as overvalued (in which case the loss of value is treated as reduction of the earlier overvaluation).

If the loss of value is subsequently reversed, net value of the asset (or group of assets) is raised to the new estimated recoverable value, which cannot however be higher than that asset's net value that would have been determined were the loss of value not recognized in previous years. The reversal of the loss of value is disclosed under revenues unless the asset was previously overvalued, in which case the reversal of the loss of value is referred to the revaluation capital.

## Capital Group Fota S.A.

Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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### Inventories

Inventories are disclosed at their acquisition price or cost of production, not exceeding their net sale price as at the balance sheet day. Expenditure is made on the basis of FIFO (first in, first out).

If the value of an inventory is higher than its obtainable net sale price, write-off should be made revaluing that asset at the level of its net sale price. Inventories that are slow-moving, damaged or useless for the entity should be subjected to revaluation write-off.

**All items disclosed in the balance sheet are reduced by revaluation write-offs.**

	Item	1 Description
1	Materials	Basic and ancillary materials, packaging etc. used up in the course of normal trade/production activity.
2	Semi-finished products and work in progress	Semi-finished products and work in progress emerging from normal production activity.
3	Finished products	Finished products emerging from normal production activity.
4	Goods for resale	Goods acquired for resale, emerging from normal trade activity.
5	Advances for deliveries	Prepayments/advances made on account of future deliveries

### Trade receivables

Trade receivables are not interest-generating instruments; they are valued in the books at their face value adjusted by any write-offs for revaluation of doubtful receivables.

In accordance with the valuation principles, the following amounts of write-offs for revaluation of doubtful receivables should be established:

<i>Overdue receivables from maturity date</i>	<i>Write-off required</i>
180-365 days	25%
Over 365 days	50%

<i>Other cases of establishing write-offs</i>	<i>Write-off required</i>
Receivables referred to court	100%
Receivables from bankrupt contractors and contractors in liquidation	100%
Receivables from customers in composition proceedings	100%
Receivables from customers in settlement proceedings	100%

The write-off is established on the basis of a receivable that is not covered by a guarantee or another security. All additional interests and costs are subject to full write-off at the moment of accrual irrespective of the debtor's reliability.

Receivables are disclosed in the balance sheet in their net amount, i.e. reduced by any revaluation write-offs.

### Bank loans

Interest-bearing bank loans (including also current account loans) are booked at the value of revenues acquired reduced by direct costs of raising the loan amount. Financial costs, including commissions payable at the moment of repayment or redemption as well as the direct costs of contracting the loans, are disclosed in the

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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profit and loss account using the effective interest rate method and increase the instrument's book value, return payments made in the current period taken into consideration.

**Trade liabilities**

Trade liabilities are not interest instruments and are disclosed in the balance sheet at their face value.

**Provisions**

A provision is established if:

- a/ the entity has a current obligation resulting from past events,
- b/ it is probable that discharge of that obligation might result in a necessary outlay of assets containing economic benefit; and
- c/ the amount of such obligation can be estimated reliably.

The entity values the provision for retiring allowance using the actuarial method.

Provisions for the costs of guarantee repairs are disclosed at the moment of sale of the products in accordance with the management's best estimation of the future costs to be incurred by the entity during the guarantee period.

**Revenues from sales and other revenues**

Revenues from sales are disclosed at the fair value of payments received or due and represent the receivables for products, goods and services provided within the entity's normal business activity, reduced by discounts, VAT and other sale-related taxes (excise).

The sale of goods is disclosed at the moment of transfer of material ownership risk and benefits.

Interest revenue is disclosed as accruing with respect to the principal due, using the method of effective interest rate.

Revenues on account of dividends are disclosed at the moment when the stockholders' right to receive payment is established.

**Foreign currencies**

Transactions in currencies other than Polish zloty (PLN) are booked at the exchange rate in force as at the date of the transaction. As at the balance sheet day, money assets and liabilities denominated in foreign currencies are converted at the mean NBP rate valid for that day. Non-pecuniary assets and liabilities valued at their face value and denominated in foreign currencies are valued at the rate in force on the day when the fair value is established. Any profit and loss from currency conversion is referred directly to the profit and loss account except cases when such profit or loss results from valuation of non-monetary assets and liabilities, where any changes in fair value are referred directly to equity.

At consolidation, the assets and liabilities of foreign entities are converted into the Polish currency at the rate in force as at the balance sheet day. Revenues and costs are converted at the mean National Bank of Poland rate for the reporting period concerned, except in situations of significant exchange rate fluctuations. Exchange rate differences resulting from the valuation of foreign entities are disclosed in the consolidated financial statements under the equity item of "exchange rate differences from consolidation". Such exchange rate differences are recognized as revenues or costs in the period when the entities are disposed of.

**Taxes**

The obligatory encumbrances of the result include: current tax (CIT) as well as deferred tax.

The current tax load is calculated on the basis of the taxable result (basis for taxation) of a given business year. Tax profit (loss) different from the net book profit (loss) due to exclusion of taxable revenues and tax deductible costs in the following year, as well as the item of costs and revenues that will never be subject to taxation. Tax loads are calculated at the tax rate in force in a given business year.

Deferred tax is calculated using the balance sheet method as tax payable or refundable in the future on differences between the balance sheet values of assets and liabilities and their corresponding tax values used for calculation of the basis for taxation.

The provision for deferred tax is established on all positive temporary differences that are subject to taxation, while the asset on account of deferred tax is recognized in the probable amount of reduction of future tax profits by the negative temporary differences recognized. The asset or tax liability does not emerge if the temporary difference arises on account of goodwill or an original recognition of another asset or liability in a transaction affecting neither the tax nor the book result.

The value of the asset on account of deferred tax is analyzed as at each balance sheet day; if the expected future tax profits provide insufficient to realize the asset or any part thereof, such asset is written off.

Deferred tax is calculated at tax rates that will be in force when the asset is realized or the liability becomes payable. Deferred tax is disclosed in the profit and loss account except in the case if it pertains to items disclosed directly under equity. In this latter case, deferred tax is also referred directly to equities.

**Abridged financial data of the Capital Group Fota S.A.**

***Consolidated statement on the overall income noted within the 3 months ending on the 30 September 2009***

***in thousand PLN***

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

	<b>01.07.2009</b> <b>-30.09.2009</b> (not subject to audit)	<b>01.07.2008</b> <b>-30.09.2008</b> (not subject to audit)
<b>Profit Nett brought by product, material, goods sale</b>	<b>176 213</b>	<b>168 832</b>
Product, material and goods sale costs,	(133 554)	(125 277)
<b>Profit(loss) on sale gross</b>	<b>42 659</b>	<b>43 555</b>
Cost of sales	(28 241)	(22 880)
Overall management costs	(9 600)	(19 595)
<b>Profit on sales</b>	<b>4 818</b>	<b>1 080</b>
Other operating profit	1 467	872
Other operating costs	(2 557)	(3 459)
<b>Operating activities profit</b>	<b>3 728</b>	<b>(1 507)</b>
Financial income	229	2 481
Financial costs	(1 377)	(4 850)
<b>Loss gross</b>	<b>2 580</b>	<b>(3 876)</b>
Income tax	(1 290)	145
Share of profit (loss) for subordinate units valued according to property right	-	(71)
<b>Profit(loss) Nett</b>	<b>1 290</b>	<b>(3 802)</b>
Vested to:		
<b>Shareholders of dominant unit</b>	<b>1 575</b>	<b>(3 582)</b>
Minority shareholders	(285)	(220)
<b>Profit(loss) per single share (PLN)</b>	<b>0,17</b>	<b>(0,38)</b>

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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**Consolidated statement on the overall income for the period of 9 months ending on the 30 September 2009**

	<b><i>in thousand PLN</i></b>	
	<b>01.01.2009 -30.09.2009</b>	<b>01.01.2008 -30.09.2008</b>
	(not subject to audit)	(not subject to audit)
<b>Profit Nett brought by product, material, goods sale</b>	<b>528 019</b>	<b>517 917</b>
Product, material and goods sale costs,	(392 997)	(388 105)
<b>Profit(loss) on sale gross</b>	<b>135 022</b>	<b>129 812</b>
Cost of sales	(89 212)	(80 537)
Overall management costs	(30 005)	(41 754)
<b>Profit on sales</b>	<b>15 805</b>	<b>7 521</b>
Other operating profit	4 024	2 437
Other operating costs	(6 332)	(5 582)
<b>Operating activities profit</b>	<b>13 497</b>	<b>4 376</b>
Financial income	9 170	4 898
Financial costs	(15 366)	(18 454)
<b>Loss gross</b>	<b>7 301</b>	<b>(9 180)</b>
Income tax	(1 311)	(1 222)
Share of profit (loss) for subordinate units valued according to property right	-	(162)
<b>Profit(loss) Nett</b>	<b>5 990</b>	<b>(10 564)</b>
Vested to:		
<b>Shareholders of dominant unit</b>	<b>5 976</b>	<b>(10 459)</b>
Minority shareholders	14	(105)
<b>Profit(loss) per single share (PLN)</b>	<b>0,63</b>	<b>(1,11)</b>

**Consolidated financial statement on the 30 September 2009**

<b>Assets</b>	<b><i>In thousand PLN</i></b>			
	<b>30.09.2009</b> (not subject to audit)	<b>30.06.2009</b> (looked through)	<b>31.12.2008</b> (subject to audit)	<b>30.09.2008</b> (not subject to audit)
<b>I. Tangible assets</b>	<b>86 933</b>	<b>90 396</b>	<b>91 558</b>	<b>78 063</b>
Intangible value	11 017	11 408	11 669	12 005
Company's value after consolidation	6 617	6 617	6 617	6 623
Substantial permanent assets	58 512	60 891	62 650	56 415
Long-term obligations	144	148	134	118
Long-term investments	-	-	-	98
Long-term periodical settlements	10 643	11 332	10 488	2 804
<b>II. Rotating assets</b>	<b>362 382</b>	<b>339 736</b>	<b>354 871</b>	<b>408 097</b>
Reserves	242 475	223 561	237 523	263 975
Short-term obligations	95 450	89 244	94 416	116 318
Short-term investments	13 298	15 719	12 885	12 416
Short-term periodical settlements	11 159	11 212	10 047	15 388
<b>Assets altogether</b>	<b>449 315</b>	<b>430 132</b>	<b>446 429</b>	<b>486 160</b>

<b>Liabilities</b>	<b><i>tys. PLN</i></b>			
	<b>30.09.2009</b> (not subject to audit)	<b>30.06.2009</b> (looked through)	<b>31.12.2008</b> (subject to audit)	<b>30.09.2008</b> (not subject to audit)
<b>Ownership capital</b>	<b>150 660</b>	<b>149 339</b>	<b>143 843</b>	<b>174 233</b>
<b>Minority capital</b>	<b>4 385</b>	<b>4 442</b>	<b>4 247</b>	<b>5 866</b>
<b>Obligations and reserves for obligations</b>	<b>294 270</b>	<b>276 351</b>	<b>298 339</b>	<b>306 061</b>
Reserves for liabilities	6 192	5 769	3 657	2 701
Long-term liabilities	11 047	22 399	26 494	3 738
Short-term liabilities	276 252	246 997	262 700	297 768
Periodical settlements	779	1 186	5 488	1 854
<b>Liabilities altogether</b>	<b>449 315</b>	<b>430 132</b>	<b>446 429</b>	<b>486 160</b>
Accountant value per share	16,00	15,86	15,28	18,50

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Consolidated statement on the ownership capital changes for the period of 9 months ending on the 30 September 2009**

	Initial capital	Alternate capital	Reserve capital	Currency difference	Profit/losses from past years	Together	Minority capital	Capitals together
Status on the day of 1st January 2009	18 832	70 477	102 948	1 004	(48 498)	144 763	4 477	149 240
Correction					(920)	(920)	(230)	(1 150)
<b>State on the 1 January 2009 (changed)</b>	18 832	70 477	102 948	1 004	(49 418)	143 843	4 247	148 090
Covering the loss			(39 943)		39 943			-
Exchange rate fluctuation				841		841	124	965
Profit for the period					5 976	5 976	14	5 990
<b>State on the 30 September 2009</b>	18 832	70 477	63 005	1 845	(3 499)	150 660	4 385	155 045
<b>State on the 1 January 2008</b>	75 328	70 477	39 312	(303)	2 347	187 161	6 215	193 376
Correction					(884)	(884)	(570)	(1 454)
<b>State on the 1 January 2008 (changed)</b>	75 328	70 477	39 312	(303)	1 463	186 277	5 645	191 922
Profit transfer			7 140		(7 140)			-
Currency exchange rate fluctuation				1 307		1 307		1 307
Loss for the period					(42 821)	(42 821)	(2 130)	(44 951)
Joint stock purchase							962	962
Reduction of initial capital	(56 496)		56 496					
<b>State on the 31 December 2008</b>	18 832	70 477	102 948	1 044	(48 498)	144 763	4 477	149 240

The dominant unit based on General's Meeting resolution from the 15.06.2007 which reduced initial capital through lowering the face value of shares from 8 PLN to 2 PLN. The above mentioned has been registered by a District Court in Northern Gdansk VIII Economic Department on the 15.01.2008.

The change at initial capital by 56 496 thousand PLN has been fully transferred to the alternate capital without payouts to the stockholders.

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Consolidated statement on Cash flow for the period of 3 months ending on the 30 September 2009**

	<b><u>In thousand PLN</u></b>	
	<b>01.07.2009 -30.09.2009</b> (not subject to audit)	<b>01.07.2008 -30.09.2008</b> (not subject to audit)
<b>Profit(loss) Nett</b>	<b>1 575</b>	<b>(3 582)</b>
<b>Corrections together</b>	<b>2 592</b>	<b>(2 161)</b>
Profit / (loss) for minority capital	(285)	(220)
Amortization	2 346	2 490
(Profit) Loss though currency difference	27	
Interest and shares within the profit (dividend)	1 318	2 159
(Profit) Investment activities loss	(227)	142
Reserves state alteration	1 113	7
Stock state alteration	(18 914)	(8 385)
Liabilities state alteration	(6 201)	1 109
Short-term obligations alteration, excluding loans and credits	23 771	13 384
Periodical accounts state alteration	(356)	(3 236)
Other corrections	-	(9 611)
<b>Cash flow Nett for operating activities</b>	<b>4 167</b>	<b>(5 743)</b>
<b>Cash flow for investment activities</b>		
<b>Income</b>	<b>476</b>	<b>1 263</b>
Intangible values and tangible current assets dismissal	476	1 263
From financial assets including:		
a) at correlated units – on grounds of loan repayment		
<b>Expenses</b>	<b>280</b>	-
Intangible value and tangible current assets acquires	106	-
Financial assets acquire including:		
a) at correlated units		
- granted long-term loans	174	
<b>Cash flow Nett from investment activities</b>	<b>196</b>	<b>1 263</b>
<b>Cash flow for financial activities</b>		
<b>Income</b>	<b>9 846</b>	<b>2 788</b>
Credits and loans	9 788	2 311
Other financial income	58	477
<b>Expenses</b>	<b>16 805</b>	<b>2 558</b>
Credits and loans repayment	15 288	
Payments on grounds of financial leasing agreements	141	291
Interest	1 376	2 267
<b>Cash flow Nett from financial activities</b>	<b>(6 959)</b>	<b>230</b>
<b>Cash flow Nett altogether</b>	<b>(2 596)</b>	<b>(4 250)</b>
	<b>(2 596)</b>	<b>(4 250)</b>
<b>Balanced alternation of cash means:</b>		
<b>Cash means at the beginning</b>	<b>15 111</b>	<b>16 017</b>
<b>Cash means at the end</b>	<b>12 515</b>	<b>11 767</b>

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Consolidated settlement on cash flow for the period 9 months ending on the 30 September 2009**

	<b><u>In thousand PLN</u></b>	
	<b>01.01.2009 -30.09.2009</b> (not subject to audit)	<b>01.01.2008 -30.09.2008</b> (not subject to audit)
<b>Profit(loss) Nett</b>	<b>5 976</b>	<b>(10 459)</b>
<b>Corrections together</b>	<b>35 396</b>	<b>(3 448)</b>
Profit / (loss) for minority capital	14	(106)
Amortization	7 045	6 616
(Profit) Loss though currency difference	1 403	
Interest and shares within the profit (dividend)	3 823	5 503
(Profit) Investment activities loss	(623)	153
Reserves state alteration	2 380	453
Stock state alteration	(4 953)	(34 057)
Liabilities state alteration	(1 043)	(40 899)
Short-term obligations alteration, excluding loans and credits	33 170	77 177
Periodical accounts state alteration	(5 820)	(11 063)
Other corrections	-	(7 225)
<b>Cash flow Nett from operating activities</b>	<b>41 372</b>	<b>(13 907)</b>
<b>Cash flow from investment activities</b>		
<b>Income</b>	<b>1 086</b>	<b>362</b>
Intangible values and tangible current assets dismissal	1 086	362
From financial assets including:		
a) at correlated units – on grounds of loan repayment		
<b>Expenses</b>	<b>4 058</b>	<b>16 867</b>
Intangible value and tangible current assets acquires	3 651	16 867
Financial assets acquire including:		
a) at correlated units		
- granted long-term loans	407	
<b>Cash flow Nett from investment activities</b>	<b>(2 972)</b>	<b>(16 505)</b>
<b>Cash flow from financial activities</b>		
<b>Income</b>	<b>15 160</b>	<b>30 073</b>
Credits and loans	15 013	29 807
Other financial income	147	266
<b>Expenses</b>	<b>53 425</b>	<b>6 273</b>
Credits and loans repayment	49 035	
Payments on grounds of financial leasing agreements	420	492
Interest	3 970	5 769
<b>Cash flow Nett from financial activities</b>		<b>12</b>
	<b>(38 265)</b>	<b>23 800</b>
<b>Cash flow Nett altogether</b>	<b>135</b>	<b>(6 612)</b>
	<b>135</b>	<b>(6 612)</b>
<b>Balanced alternation of cash means:</b>		
<b>Cash means at the beginning</b>	<b>12 380</b>	<b>18 379</b>
<b>Cash means at the end</b>	<b>12 515</b>	<b>11 767</b>

**Additional information**

In the presented period the Group did not note any significant influence of cyclical and seasoning having a significant influence on the result of presented sales in the following statement.

There no dividend declarations nor pay offs within this period.

There are no proceedings in progress against neither the Group nor the Joint Stock in front of any court or administrative organ which's value would go beyond 10% of Emissioners' ownership capital

In the presented period the dominant unit as well as the correlated units did not make any transactions with the associated units which's value would go beyond 500 000 euro, excluding ordinary and routine transactions.

The Joint Stock did not grant any credit or loan guarantee which's value would equal at least 10% of the ownership capital to its correlated unit.

**Short-term liabilities**

	<b>30.09.2009</b>	<b>30.06.2009</b>	<b>31.12.2008</b>	<b>30.09.2008</b>
	<b>276 252</b>	<b>246 997</b>	<b>262 700</b>	<b>297 768</b>
Towards correlated units	686	131	748	1 706
Towards other units	274 582	245 670	260 483	293 865
• Credit and loans	100 778	94 914	107 246	126 715
• Other financial obligations	452	685	13 706	3 145
• Distribution and service	161 439	136 209	121 043	145 095
• Down payments for carriage	892	993	1 151	1 216
• Taxes, subsidies, duties, social, health and other insurance	3 128	4 224	5 272	3 729
• Salaries	1 269	2 050	3 169	4 114
• Other	6 624	6 595	8 896	9 851
Special funds	984	1 196	1 469	2 197

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

Bank	Credit type	Amount due to pay until 30.09.2010	Amount due after 30.09.2010	Interest	Agreement term	Security
<b>Raiffeisen Bank Polska S.A.</b>	Current account credit	6 681	-	WIBOR 1W + Mark - up	31.12.2009	1) authorization to bank account, 2) bill of exchange, 3) stock security, 4) transfer of right to insurance on stock, 5) joined mortgage for real estate located in Łódź, 6) transfer of right to the insurance on real-estate situated in Łódź
	Renewable Credit	18 200	-	WIBOR 1M + Mark - up	31.12.2009	
	Factoring	8 079	-	WIBOR 1M + Mark - up	28.02.2010	
<b>Bank Handlowy S.A.</b>	Current account credit	24 885	-	WIBOR 1M +mark-up (PLN) LIBOR 1M + mark-up (EUR)	24.09.2010	1) Stock security, 2) transfer of right to the insurance on stock, 3) declaration of execution exposure, 4) joined mortgage on properties located in Klaudyn nearby Warsaw, Gdańsku, Mirkowie nearby Wrocław and Rybnik, 5) transfer of rights to the insurance on above mentioned properties
<b>Kredyt Bank S.A.</b>	Current account credit	19 108	-	WIBOR 1M + Mark-up	1.12.2009	1) own bill of exchange, 2) stock security, 3) transfer of right to insurance on stock, 4) declaration of execution exposure
<b>ING Bank Śląski S.A.</b>	Currency option settlement	6 914	5 341	WIBOR 1M + Mark-up	31.08.2013	1) own bill of exchange, 2) declaration of execution exposure, 3) joined mortgage on properties located in Klaudyn nearby Warsaw, Gdańsku, Mirkowie nearby Wrocław and Rybnik, 4) ) transfer of rights to the insurance on above mentioned properties
<b>Millenium Bank S.A.</b>	Current account credit	1 080	-	WIBOR 1M + Mark-up	30.09.2010	1) joint mortgage on the properties in Kwidzyn
<b>PKO BP</b>	Current account credit	536	-	WIBOR 1M + Mark-up	31.08.2010	1) joint mortgage on the properties in Kwidzyn
	Multipurpose	102	51	WIBOR 1M + Mark-up	31.08.2010	
<b>Bank Polskiej Spółdzielczości S.A.</b>	Current account credit	14 300	-	WIBOR 1M + Mark-up	30.11.2009	1) stock security, 2) mortgage for the real-estate in Mazańcowice, 3) cession of rights from the insurance
<b>Všeobecná úverová banka,a.s</b>	Multipurpose	889	3 738	BRIBOR 1M+ Mark-up	20.10.2016	Mortgage on the properties

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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<b>CIB Kredit ZRt.</b>	Multipurpose	4	68	6,5%	20.11.2012	No security established
<b>Other</b>	Investments		879	various	various	Means of transport
<b><i>Together</i></b>		<b><i>100 778</i></b>	<b><i>10 077</i></b>			

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**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Transactions and settlements between the Group and the associated units for the period of 9 months ending on the 30 September 2009 and on the 30 September 2009**

<b>Associated Unit:</b>		<b>Sale in favour of the associates</b>	<b>Purchase form the associated units</b>	<b>Liabilities form the associates</b>	<b>Liabilities towards the associates</b>
Vessel Sp. z .o.o. (capital association)	9 months 2009/ 30 September 2009	29	121	*691	11
Fota Ltd Sp. z o.o. (personal association)	9 months 2009/ 30 September 2009	512	745	221	186
LB Fota (personal association)	9 months 2009/ 30 September 2009	3	4 019	2	489
		<b>544</b>	<b>4 885</b>	<b>914</b>	<b>686</b>

\* including 671 thousand PLN loan

In the 3rd quarter of 2009 the Joint Stock nor any Unit Correlated did not make any transaction, with other correlated units which would then be significant and concluded on the basis other than market that is transactions stated in §87 section 7 point 8 of the resolution(Register 09.33.259).

**Currency Exchange rates used to convert the data**

All the presented financial data in this statement stated in EUR were converted in use of the following rates:

	<b>2009</b>	<b>2008</b>
Rate on balance day (31 September)	-	4,1724
Rate on the balance day(30 June)	4,4696	3,4776
Rate on the balance day(30 September)	4,2226	3,4083
Average rate between 1.01 – 30.09	4,3786	3,4247

To the data conversion presented in the selected financial data show in thousand EURO the following rules were applied:

- For the data coming from the profit and loss account – average rate which is the arithmetic average of the effective rates announced by the National Polish Bank
- For the data coming out of the balance- the rate from the 30 March which is the average rate of Euro on the 30 September announced by the President of the National Polish Bank.

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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**Abridged financial data for Fota S.A.****The statement on overall income for the 3 months period ending on the 30 September 2009**

	<b><u>In thousand PLN</u></b>	
	<b>01.07.2009 -30.09.2009 (not subject to audit)</b>	<b>01.07.2008 -30.09.2008 (not subject to audit)</b>
<b>Profit Nett brought by product, material, goods sale</b>	<b>124 608</b>	<b>125 607</b>
Product, material and goods sale costs,	(92 005)	(90 549)
<b>Profit(loss) on sale gross</b>	<b>32 603</b>	<b>35 058</b>
Cost of sales	(20 569)	(24 599)
Overall management costs	(6 268)	(7 331)
<b>Profit(loss) on sale</b>	<b>5 766</b>	<b>3 128</b>
Other operating profit	953	547
Other operating costs	(2 369)	(3 113)
<b>Operating activities profit(loss)</b>	<b>4 350</b>	<b>562</b>
Financial income	2 153	1 191
Financial costs	(1 820)	(4 185)
<b>Profit( loss) gross</b>	<b>4 683</b>	<b>(2 432)</b>
Income tax	(1 192)	-
<b>Overall income for the period</b>	<b>3 491</b>	<b>(2 432)</b>
<b>The overall income per share(PLN)</b>	<b>0,37</b>	<b>(0,26)</b>

**Statement on the overall income for the period of 9 months ending on the 30 September 2009**

	<b><u>tvs. PLN</u></b>	
	<b>01.01.2009 -30.09.2009 (not subject to audit)</b>	<b>01.01.2008 -30.09.2008 (not subject to audit)</b>
<b>Profit Nett brought by product, material, goods sale</b>	<b>370 035</b>	<b>378 423</b>
Product, material and goods sale costs,	(271 634)	(278 531)
<b>Profit(loss) on sale gross</b>	<b>98 401</b>	<b>99 892</b>
Cost of sales	(64 561)	(70 821)
Overall management costs	(19 135)	(21 041)
<b>Profit(loss) on sale</b>	<b>14 705</b>	<b>8 030</b>
Other operating profit	2 147	1 412
Other operating costs	(5 160)	(4 629)
<b>Operating activities profit(loss)</b>	<b>11 692</b>	<b>4 813</b>
Financial income	2 567	2 313
Financial costs	(8 064)	(16 012)
<b>Profit( loss) gross</b>	<b>6 195</b>	<b>(8 886)</b>
Income tax	(752)	(1 294)
<b>Overall income for the period</b>	<b>5 443</b>	<b>(10 180)</b>
<b>The overall income per share(PLN)</b>	<b>0,58</b>	<b>(1,08)</b>

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Sprawozdanie z pozycji finansowej na dzień 30 września 2009 roku**

	<b><i>tys. PLN</i></b>			
<b>Assets</b>	<b>30.09.2009 (not subject to audit)</b>	<b>30.06.2009 (looked through)</b>	<b>31.12.2008 (audited)</b>	<b>30.09.2008 (not subject to audit)</b>
<b>Tangible assets</b>	<b>91 511</b>	<b>94 030</b>	<b>96 584</b>	<b>97 070</b>
Intangible value	10 499	10 842	11 022	11 408
Substantial permanent assets	41 306	42 507	44 120	42 884
Long-term investment	30 510	30 510	31 912	40 291
Long-term periodical settlements	9 196	10 171	9 530	2 487
<b>Rotating assets</b>	<b>249 513</b>	<b>246 737</b>	<b>278 704</b>	<b>298 721</b>
Inventories	151 021	147 850	177 051	177 188
Short-term liabilities	78 341	80 046	85 797	98 742
Short-term investments	9 140	7 918	5 903	7 687
Short-term periodical settlements	11 011	10 923	9 953	15 104
<b>Assets altogether</b>	<b>341 024</b>	<b>340 767</b>	<b>375 288</b>	<b>395 791</b>
<b>Liabilities</b>	<b>30.09.2009 (not subject to audit)</b>	<b>30.06.2009 (looked through)</b>	<b>31.12.2008 (audited)</b>	<b>30.09.2008 (not subject to audit)</b>
<b>Ownership capital</b>	<b>157 909</b>	<b>154 418</b>	<b>152 466</b>	<b>180 629</b>
<b>Liabilities and reserves for liabilities</b>	<b>183 115</b>	<b>186 349</b>	<b>222 822</b>	<b>215 162</b>
Reserves for liabilities	4 188	3 971	1 682	1 573
Long-term liabilities	5 558	14 995	21 197	-
Short-term liabilities	172 702	166 328	194 705	211 762
Periodical settlements	667	1 055	5 238	1 827
<b>Liabilities altogether</b>	<b>341 024</b>	<b>340 767</b>	<b>375 288</b>	<b>395 791</b>
Account value per action	16,77	16,40	16,19	19,18

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Statement of changes in equity for the period of 9 months ending on 30 September 2009**

	<i>Sale in favor of the associates</i>	<i>Purchase form the associated units</i>	<i>Liabilities form the associates</i>	<i>Liabilities towards the associates</i>	<i>Sale in favor of the associates</i>
<b>State on the 1 January 2009</b>	<b>18 832</b>	<b>70 477</b>	<b>101 500</b>	<b>(38 343)</b>	<b>152 466</b>
Loss coverage			(38 343)	38 343	-
Profit (loss) for the period				5 443	5 443
<b>State on the 30 September 2009</b>	<b>18 832</b>	<b>70 477</b>	<b>63 157</b>	<b>5 443</b>	<b>157 909</b>
<b>State1 January 2008</b>	<b>75 328</b>	<b>70 477</b>	<b>39 058</b>	<b>5 946</b>	<b>190 809</b>
Profit transfer			5 946	(5 946)	-
Profit (loss) for the period				(38 343)	(10 180)
Reduction of the initial capital	(56 496)		56 496		-
<b>State on the 31 December 2008</b>	<b>18 832</b>	<b>70 477</b>	<b>101 500</b>	<b>(38 343)</b>	<b>152 466</b>

The dominant unit based on General's Meeting resolution from the 15.06.2007 which reduced initial capital through lowering the face value of shares from 8 PLN to 2 PLN. The above mentioned has been registered by a District Court in Northern Gdansk VIII Economic Department on the 15.01.2008.

The change at initial capital by 56 496 thousand PLN has been fully transferred to the alternate capital without payouts to the stockholders.

**Statement on Cash flow for the period of 3 months ending on the 30 September 2009**

	<u>In thousand PLN</u>	
	3 months period until 30.09.2009 (niebadane)	3 months period until 30.09.2008 (niebadane)
<b>Operating activities cash flow</b>		
<b>Profit / loss Nett</b>	<b>3 491</b>	<b>(2 432)</b>
<b>Corrections altogether</b>	<b>(1 868)</b>	<b>8 761</b>
Amortization	1 483	1 531
Interest and shares within the profit(dividend)	1 017	1 803
Investment activities (profit) loss	-	(16)
Reserves state alteration	1 192	(1 542)
Stock state alteration	(3 171)	(1 706)
Liabilities state alteration	1 705	1 165
Short-term obligations alteration, excluding loans and credits	(3 619)	11 127
Periodical accounts state alteration	(475)	(3 270)
Other corrections	-	(331)
<b>Cash flow Nett from operating activities</b>	<b>1 623</b>	<b>6 329</b>
<b>Cash flow from investment activities</b>		
<b>Income</b>	<b>175</b>	<b>16</b>
Intangible values and tangible current assets dismissal	175	16
<b>Expenditure</b>	<b>487</b>	<b>6 484</b>
Intangible values and tangible current assets acquire	113	6 484
Financial assets acquire including:		
a) associated units		
- financial assets acquire		
- granted long-term loans	374	
<b>Cash flow Nett from investment activities</b>	<b>(312)</b>	<b>(6 468)</b>
<b>Cash flow from financial activities</b>		
<b>Income</b>	<b>1 397</b>	<b>83</b>
Credits and Loans	1 349	7
Other financial income	48	76
<b>Expenditure</b>	<b>1 860</b>	<b>2 052</b>
Credits and loans repayment	750	-
Payments on grounds of financial leasing agreements	44	161
Interest	1 066	1 879
Other financial expenditure		12
<b>Cash flow Nett from financial activities</b>	<b>(463)</b>	<b>(1 969)</b>
<b>Cash flow Nett altogether</b>	<b>848</b>	<b>(2 108)</b>
<b>Balanced alternation of cash means including:</b>	<b>848</b>	<b>(2 108)</b>
<b>Cash means at the beginning</b>	<b>7 309</b>	<b>9 359</b>
<b>Cash means at the end</b>	<b>8 157</b>	<b>7 251</b>

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Statement on the cash flow for the period of 9 months until 30 September 2009**

	<u>In thousand PLN</u>	
	9 months period until 30.09.2009 (not subject to audit)	9 months period until 30.09.2008 (not subject to audit)
<b>Operating activities cash flow</b>		
<b>Profit / loss Nett</b>	<b>5 443</b>	<b>(10 180)</b>
<b>Corrections altogether</b>	<b>38 360</b>	<b>17 360</b>
Amortization	4 380	4 473
Interest and shares within the profit(dividend)	2 996	4 750
Investment activities(Profit) loss	(319)	(44)
Reserves state alteration	2 841	1 294
Stock state alteration	26 030	(156)
Liabilities state alteration	7 456	(26 071)
Short-term obligations alteration, excluding loans and credits	(798)	44 699
Periodical accounts state alteration	(5 629)	(11 001)
Write off on account of the value loss	1 403	-
Other corrections	-	(584)
<b>Cash flow Nett from operation activities</b>	<b>43 803</b>	<b>7 180</b>
<b>Cash flow from investment activities</b>		
<b>Income</b>	<b>677</b>	<b>44</b>
Intangible values and tangible current assets dismissal	677	44
<b>Expenditure</b>	<b>2 327</b>	<b>21 384</b>
Intangible values and tangible current assets acquire	1 720	16 129
Financial assets acquire including:		5 255
a) at correlated units		5 255
- inquiry of financial assets		5 255
- granted long-term loans	607	
<b>Cash flow Nett from investment activities</b>	<b>(1 650)</b>	<b>(21 340)</b>
<b>Cash flow from financial activities</b>		
<b>Income</b>	<b>6 686</b>	<b>17 483</b>
Credit and loans		17 304
Other financial income	6 574	17 304
<b>Income</b>	<b>112</b>	<b>179</b>
<b>Expenditure</b>	<b>46 209</b>	<b>5 433</b>
Credits and loans repayment	42 934	-
Payments on grounds of financial leasing agreements	166	492
Interest	3 109	4 929
Other financial expenditure		12
<b>Cash flow Nett from financial activities</b>	<b>(39 523)</b>	<b>12 050</b>
<b>Cash flow Nett altogether</b>	<b>2 630</b>	<b>(2 110)</b>
<b>Balanced alternation of cash means:</b>	<b>2 630</b>	<b>(2 110)</b>
<b>Cash means at the beginning</b>	<b>5 527</b>	<b>9 361</b>
<b>Cash means at the end</b>	<b>8 157</b>	<b>7 251</b>

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Short-term liabilities**

	<b>30.09.2009</b>	<b>30.06.2009</b>	<b>31.12.2008</b>	<b>30.09.2008</b>
<b>Short-term obligations</b>	<b>172 702</b>	<b>166 328</b>	<b>194 705</b>	<b>211 762</b>
Towards correlated units	4 410	9 040	6 376	2 508
Towards other units	167 614	157 277	188 329	209 254
• Credit and loans	83 867	73 810	94 097	111 402
• Other financial obligations	154	217	13 663	3 145
• Distribution and service	75 668	74 127	71 001	77 230
• Down payments for carriage	851	945	1 062	1 062
• Taxes, subsidies, duties, social, health and other insurance	934	2 014	1 730	2 146
• Salaries	149	609	2 129	3 052
• Other	5 991	5 555	4 647	11 217
<b>Special funds</b>	<b>678</b>	<b>11</b>	<b>-</b>	<b>-</b>

**Long-term investments**

Unit	% capital	% votes	purchase date	purchase price	actual write-off	account value
Fota Hungary	100,0	100,0	01.07.2006	5 371	3 905	1 466
Fota Ukraine	70,0	70,0	01.07.2006	3 753	3 580	173
Fota Czech Republic	100,0	100,0	01.07.2006	3 812	2 954	858
Autoprime	80,0	80,0	01.07.2007	13 763	0	13 763
Art.-Gum	60,8	60,8	05.10.2007	4 918	0	4 918
Expom	99,5	99,5	02.07.2007	7 525	2 444	5 081
Automotosport	80,0	80,0	28.05.2008	4 251	0	4 251
<b>Correlated Units altogether</b>				<b>43 393</b>	<b>12 883</b>	<b>30 510</b>
Vessel	39,2	39,2	07.12.2007	502	502	-
<b>Altogether correlated and associated units</b>				<b>43 895</b>	<b>13 385</b>	<b>30 510</b>

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Transactions and settlements with correlated units for the period of 9 months ending on the 30 September 2009 and on the 30 September 2009**

<b>Correlated units:</b>		<b>Sale in favour of correlated units</b>	<b>Purchase from correlated units</b>	<b>Liabilities from the correlated units</b>	<b>Liabilities towards the correlated units</b>
Fota Hungary	9 months of 2009/ 30 September 2009	3 158	2 356	1 269	181
Fota Ukraine	9 months of 2009/ 30 September 2009	2 833	-	10 465	43
Fota Czech Republic	9 months of 2009/ 30 September 2009	-	-	2 734	4
Autoprima	9 months of 2009/ 30 September 2009	5 129	795	4 765	6
Automotosport Centrum	9 months of 2009/ 30 September 2009	147	-	34	-
Art Gum limited	9 months of 2009/ 30 September 2009	236	3 970	1 552	3 423
Expom limited	9 months of 2009/ 30 September 2009	93	783	*614	67
		<b>11 596</b>	<b>7 904</b>	<b>21 433</b>	<b>3 724</b>

\* including the 200 thousand PLN loan

**Transactions and settlements with other associated subjects for the period of 9 months ending on the 30 September 2009 and on the 30 September 2009**

<b>Associated units:</b>		<b>Sale in favour of associated units</b>	<b>Purchase form associated units</b>	<b>Liabilities form associated units</b>	<b>Liabilities towards associated units</b>
Vessel limited (capital association)	9 months of 2009/ 30 September 2009	29	121	*691	11
Fota limited (personal association)	9 months of 2009/ 30 September 2009	512	745	221	186
LB Fota (personal)	9 months of 2009/ 30 September 2009	3	4 019	2	489

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009

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association)

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**544****4 885****914****686**

\* including the 671 thousand PLN loan

Throughout the period of 3rd quarter of 2009 the Joint Stock nor any unit correlated did not conclude not one transaction with other correlated unit, which would be significant and concluded based on conditions other than market that is indicated by §87 section 7 point 8 of the regulation(Register 09.33.259).

**Capital Group Fota S.A.**Consolidated quarter statement for the 3<sup>rd</sup> quarter of 2009**Bank credit and loans**

Bank	Credit Type	Credit amount according to the agreement	Due until 30.09.10	Due after 30.09.10	Interest	Agreement terms	Securities
<b>Raiffeisen Bank Polska S.A.</b>	Current account credit	8 000	6 681	-	WIBOR 1W + mark-up	31.12.2009	1) authorization to bank account, 2) bill of exchange, 3) stock security, 4) transfer of right to insurance on stock, 5) joined mortgage for real estate located in Łódź, 6) transfer of right to the insurance on real-estate situated in Łódź
	Renewable Credit	18 200	18 200	-	WIBOR 1W + mark-up	31.12.2009	
	Factoring	20 000	8 079	-	WIBOR 1W + mark-up	28.02.2010	
<b>Bank Handlowy S.A.</b>	Current account credit	27 000	24 885	-	WIBOR 1W + mark-up (PLN) WIBOR 1W + mark-up (EUR)	24.09.2010	1) Stock security, 2) transfer of right to the insurance on stock, 3) declaration of execution exposure, 4) joined mortgage on properties located in Kludyn nearby Warsaw, Gdańsku, Mirkowie nearby Wrocław and Rybnik, 5) transfer of rights to the insurance on above mentioned properties
<b>Kredyt Bank S.A.</b>	Current account credit	20 000	19 108	-	WIBOR 1M + mark-up	1.12.2009	1) bill of exchange in blanco, 2) stock security, 3) transfer of rights to the insurance placed on stock, 4) declaration of execution exposure, 5) joined mortgage on properties in Gdynia
<b>ING Bank Śląski S.A.</b>	Currency option settlement	12 255	6 914	5 341	WIBOR 1M + mark-up	31.08.2013	1) bill of exchange in blanco, 2) declaration of execution exposure, 3) joint mortgage on properties placed in Kludyn nearby Warsaw, Gdańsk, Mirków nearby Wrocław also in Rybnik, 4) transfer of rights to the insurance form these properties
<b>Altogether</b>		<b>105 455</b>	<b>83 867</b>	<b>5 341</b>			