

No. 3 /2010

Date: 12-01-2010

**Topic: Certified auditor's opinion on the audit of the Merger Plan**

*Legal grounds: Article 56 (1) (2) of the Act on offers – current and periodical information*

With reference to current report no. 46/2009 of 24-11-2009 the Management Board of Polimex-Mostostal S.A. informs that today it has received a positive, written opinion from a certified auditor, issued following the audit of the Merger Plan of Polimex-Mostostal S.A. (the Acquiring Company) with the following the Companies: Energomontaż S.A., Naftobudowa S.A., Naftoremont sp. z o.o., ZRE Kraków sp. z o.o., ZRE Lublin S.A., EPE Rybnik sp. z o.o. and ECeRemont sp. z o.o. (the Companies being acquired), developed by Anna Bernaziuk, PhD – a certified auditor no. 173 appointed by the District Court for the capital city of Warsaw, XII Commercial Division of the National Court Registry.

The certified auditor's opinion constitutes an annex to this current report..

*Legal grounds: § 5 (1) (13) as related to § 19 (2) (3) of the Ordinance of the Minister of Finances dated 19 February 2009 on current and periodical information provided by issuers of securities and terms of deeming information required by the regulations of a non-Member State equivalent (Journal of Laws of 2009, no. 33, item 259).*