

Current report no 26/2009

Date of report: 2009-07-24

The Issuer's abbreviated name: POLREST S.A.

Subject: Appointment of an entity authorized to perform audit of financial statements

The legal basis: Art. 56 subparagraph 1 item 2 of the Tender Act – current and interim information

Content of the report:

Acting pursuant to paragraph 5 subparagraph 1 item 19 in connection with par. 25 of the Ordinance of the Minister of Finance dated February 19, 2009 on current and interim information to be published by issuers of securities as well as terms and conditions of recognition of information required by the relevant law of non-member states as equivalent (Journal of Laws of 2009, No. 33, item 259), the Board of Directors of the company under the business name of PolRest S.A. having its registered office in Krakow, informs that on July 23, 2009 the Supervisory Board of PolRest S.A. passed a resolution on appointment of the company under the name of Biuro Usługowe Rachunkowości Komputerowej i Doradztwa Podatkowego /*Computer-aided Accounting and Tax Consultancy Bureau*/ "REJESTR" limited liability company seated in Krakow, at 23/8 Basztowa Str., incorporated in the register of entities authorized to perform audit of financial statements under number 789, as a statutory auditor responsible for review of individual financial statement of PolRest S.A. and consolidated financial statement of PolRest S.A. Capital Group for the first half of 2009 along with audit of individual financial statement of PolRest S.A. and consolidated financial statement of PolRest S.A. Capital Group for the accounting year 2009.

The Issuer has previously sought the services of the above-named entity related to:

- audit of individual and consolidated financial statement for the year 2006;
- audit of individual financial statement for the period 01.01.2006-30.09.2006;
- review of individual and consolidated financial statement for the first half of 2007;
- audit of individual and consolidated financial statement for the year 2007;
- review of individual and consolidated financial statement for the first half of 2008;
- audit of individual and consolidated financial statement for the year 2008;
- audit of historical financial information for the years ended respectively as at December 31, 2005, 2004 and 2003 as well as September 30, 2006, presented in the issuing prospectus.

The choice of the statutory auditor has been the responsibility of the Supervisory Board based on par. 14 subparagraph 2c of the Articles of Association of PolRest S.A., in compliance with provisions and standards in force.

The Board of Directors of PolRest S.A. has been duly empowered to enter into an agreement with the entity authorized to perform audit of financial statements for the duration of performance of the object of the contract.