

Appointment of Auditor

Current Report No. 16/2006 of March 17th 2006

The Management Board of Impel S.A. hereby reports that on March 17th 2006 the Supervisory Board, as the body authorised under Par. 19.2.2.9 of the Company's Articles of Association, resolved to appoint Deloitte Audyt Sp. z o.o., registered office at ul. Piękna18, Warsaw, as the Company's auditor.

Deloitte Audyt Sp. z o.o. is entered in the register of entities qualified to audit financial statements maintained by the National Chamber of Chartered Auditors, under Reg. No. 73.

Deloitte Audyt Sp. z o.o. has been mandated to audit non-consolidated and consolidated financial statements of Impel S.A. prepared as at December 31st 2006, December 31st 2007 and December 31st 2008, and to review the Company's financial statements prepared as at June 30th 2006, June 30th 2007, and June 30th 2008.

Deloitte Audyt Sp. z o.o. has reviewed and audited the Company's non-consolidated and consolidated financial statements in the past (2003–2005).

Legal basis:

Par. 5.1.19 the Regulation of the Minister of Finance on current and periodic information to be published by issuers of securities