

**Current report nr: 21/2013 r**

**Data: 08.11.2013**

**Information about the decision of the Management Board concerning the ruling of the Regional Administrative Court.**

Given the shareholders' interest in the case and the current report No. 18/2013 of 12 September 2013, the Management Board of Relpol SA would like to inform that it has resolved not to lodge an appeal with the Supreme Administrative Court.

The company lodged an appeal with the Regional Administrative Court in Gorzów Wielkopolski against the decision of the Director of the Tax Chamber in Zielona Góra and on 12 September 2013, it was informed that the Court dismissed the company's complaint concerning the refusal to reimburse the overpayment, including any interest charges, with respect to corporate tax for 2000.

The Management Board of the Company reviewed the text of the ruling, in which the Regional Administrative Court stated that the Tax Ordinance had not been violated in the proceedings of the Tax Audit Office and there were no grounds for the company's complaint.

The statement of reasons in the ruling indicated e.g. that reasons for the delayed decision had been beyond the control of the tax authorities. The Regional Administrative Court referred to the explanation provided by the Director of the Tax Chamber, i.e. it stated that the delays in the proceedings were due to complexity of the case, amount and type of the necessary evidence, timeliness and desirability of actions taken by the authorities in the course of the proceedings, proper organisation of the proceedings, the time required to carry out all the necessary organisational procedures (e.g. to summon witnesses or request and obtain information from other authorities).

Relpol has resolved not to lodge an appeal with the Supreme Administrative Court. The company considered that it could be exceedingly difficult to prove its case or the fact that the reasons for the delayed proceedings had been attributable or non-attributable to the tax authorities. This case is not unambiguous and as such it could be resolved based on a discretionary decision.

The decision of the Regional Administrative Court and the case will have no impact on the financial results of the company and the capital group.

The company has informed about the case in current reports No. 4/2013, 5/2013, 10/2013 and quarterly reports.

Legal basis: Article 56 section 1 point 2 of the Act on Public Offering - current and periodic information.

<b>SIGNATURE:</b> Rafał Gulka – President of the Management Board
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