ATTACHMENT NO 5 TO THE PLAN OF MERGER

Statement containing information about the accounting status of LC Corp Invest Sp. z o.o. (formerly LC Corp Invest III Sp. z o.o. Sp. k.) based in Wrocław, drawn up as of 1 July 2011 for the purposes of merger of LC Corp Invest Sp. z o.o. with LC Corp S.A. based in Wrocław using the same methods and layout as in the last annual balance sheet

The Management Board of LC Corp Invest Sp. z o.o. ("The Company") based in Wrocław, entered in the Register of Entrepreneurs of the National Court Register maintained by the District Court for Wrocław-Fabryczna 6th Commercial Division of the National Court Register under the KRS number 0000390422, declares that the information herein on the accounting status of the Company was drawn up as at 1 July 2011 for the purposes of merger with LC Corp S.A. based in Wrocław, entered in the Register of Entrepreneurs of the National Court Register by the District Court for Wrocław-Fabryczna 6th Commercial Division of the National Court Register under the KRS number 0000253077, based on separate financial statements of the Company using the same methods and layout as in the last annual balance sheet of the Company (statement of financial position) drawn up as at 31 December 2010 except for the recognition of the deferred tax assets that occurred after the conversion of the legal form, i.e. since 29 June 2011 and the disclosure of figures in thousands of zlotys.

Statement of financial position prepared to merge the companies was adopted with the values presented in the statement of financial position drawn up as at 30 June 2011 because between 30 June 2011 and 1 July 2011 no significant changes occurred in the current values and there were no significant events that might affect the accuracy of the above statement or the financial assessment of the Company.

As at 31 December 2010 the Company operated in the form of a limited partnership (LC Corp Invest III Sp. z .o.o. Sp. k), whose income tax was settled by the shareholders, therefore the Company showed no deferred income tax assets or liabilities. Upon the conversion of the legal form of the Company into a limited liability company, it became an income tax payer and started to recognize deferred tax assets.

	1 July 2011 in PLN '000	31 December 1010 in PLN '000
Assets		
A. Non-current assets	1,384	353
1. Intangible assets	0	0
2. Property, plant and equipment	97	353
2.1. Tangible assets	97	353
2.2. Tangible assets under construction	0	0
3. Non-current receivables	0	0
4. Non-current investments	0	0
5. Non-current prepayments and accrued income	0	0
6. Deferred tax assets	1,287	0
B. Current assets	45,528	57,704
1. Inventories	4,421	25,239
2. Trade and other receivables	172	253
3. Income tax receivable	0	0
4. Current financial assets	0	0
5. Cash and cash equivalents	40,896	32,212
6. Current prepayments and accrued income	39	0
C. Non-current assets classified as held for sale	0	0
Total assets	46,912	58,057

	1 July 2011 in PLN '000	31 December 1010 in PLN '000
Equity and liabilities		
A. Equity	3,259	11,816
1. Share capital	10	10
2. Balance of called-up share capital not paid	0	0
3. Reserve funds	0	0
4. Other reserve funds	0	0
5. Other capital	0	0
6. Retained profit / (loss carried forward)	3,249	31,806
7. Appropriations from the profit during the financial year	0	-20,000
B. Non-current liabilities	0	0
1. Non-current financial liabilities	0	0
2. Trade payables and other liabilities	0	0
3. Provisions	0	0
4. Deferred tax liability	0	0
C. Current liabilities	43,653	46,241
1. Current financial liabilities	41,593	40,611
2. Current trade payables and other liabilities	173	295
3. Income tax payable	57	0
4. Provisions	0	0
5. Accrued expenses and deferred revenue	1,830	5,335
Total equity and liabilities	46,912	58,057

Signed in: Wrocław, 31 August 2011 By:

Dariusz Niedośpiał – President of the Management Board