

Warsaw, January 24, 2012

Marcin Grzywacz
Statutory auditor No 11769
ul. Szaserów 48/5
04-306 Warszawa

**The District Court for the Capital
City of Warsaw**

13th Commercial Division
of the National Court Register

File No **42007/11/981**

**CORRECTION OF THE INDEPENDENT STATUTORY AUDITOR'S OPINION FROM THE
AUDIT OF THE DIVISION PLAN AS TO ITS CORRECTNESS AND ACCURACY, WITHIN
THE SCOPE SPECIFIED IN ART. 538 OF THE CODE OF COMMERCIAL COMPANIES**

Pursuant to the decision of the District Court for the Capital City of Warsaw — 13th Commercial Division of the National Court Register dated 7 December 2011 (file No Wa XIII NsRejKRS 42007/11/981) on the appointment of a statutory auditor in the person of Marcin Grzywacz, acting on behalf of PKF Audyt Sp. z o.o., we have examined the attached plan of division of ATM S.A. by spin-off and transfer of a part of its assets to the existing company ATM Systemy Informatyczne S.A. The independent statutory auditor's opinion from the audit of the division plan as to its correctness and accuracy, within the scope specified in art. 538 of the code of commercial companies was issued on January 5, 2012, and on the same date it was deposited in the District Court for the Capital City of Warsaw — 13th Commercial Division of the National Court Register.

I hereby inform that in the above mentioned independent statutory auditor's opinion there have been identified two obvious typographical errors, which I hereby wish to correct:

A. On page 2 of the Opinion there is incorrect record:

“

2. Definitions used in the **merger** plan

....”

It ought to say:

“

2. Definitions used in the **division** plan

....”

B. On page 4 of the Opinion there is incorrect record:

“

- The valuation of shares of the **merging Companies** applied in order to establish the exchange ratio defined in the **merger** plan did not present any difficulties, whilst the method applied made it possible to prepare a credible valuation of the present market value of the **Companies**.

....”

It ought to say:

“

- The valuation of shares of the **Company under division** applied in order to establish the exchange ratio defined in the **division** plan did not present any difficulties, whilst the method applied made it possible to prepare a credible valuation of the present market value.”

....”

This correction has been drawn up in 5 copies, of which: 2 have been submitted to the Court, 1 has been forwarded to the Management Board of ATM S.A., 1 has been forwarded to the Management Board of ATM Systemy Informatyczne S.A. and 1 has been retained on file.

Yours faithfully,

Marcin Grzywacz
Statutory auditor No 11769

MEMBER OF THE MANAGEMENT BOARD
DIRECTOR OF OPERATIONS

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