

Draft Resolution of the Ordinary General Meeting of Shareholders of ACTION Spółka Akcyjna due to convene on April 20, 2010 on drawing up the Company's financial accounts in accordance with the "IAS".

RESOLUTION no. 14
of the General Meeting of Shareholders of
the Company under the name: ACTION Spółka Akcyjna
of April 20, 2010
on drawing up the Company's financial accounts in accordance with the "IAS"

Pursuant to Article 45 (1a) and (1c) of the Accounting Act of September 29, 1994 (unified text Dziennik Ustaw [Journal of Laws] No. 152 Item 1223 as amended) the Ordinary General Meeting of ACTION S.A. ("**Company**") hereby resolves the following:

Beginning from the financial year 2010 covering the period from January 1, 2010 to December 31, 2010 the financial accounts of ACTION S.A. shall be drawn up in accordance with the International Accounting Standards, the International Financial Reporting Standards and any interpretations thereof published as European Commission Regulations, hereinafter referred to as the "IAS".