

Transactions with related undertakings are executed on standard market terms.

(PLN '000)	Year ended Dec 31 2009		Dec 31 2009		
	Sales to related undertakings (incl. excise duty and fuel charge)		Purchases from related undertakings (incl. excise duty and fuel charge)	Receivables from related undertakings	Payables to related undertakings
Associated undertakings accounted for using the equity method	3,141	4,381	-	-	
Non-consolidated undertakings	29	140	-	-	
Total	3,170	4,521	-	-	

In the period from January 1st to December 31st 2009, total value of finance income from transactions with related undertakings amounted to PLN 237 thousand and comprised other interest.

In the period from January 1st to December 31st 2009, total value of finance expenses from transactions with related undertakings amounted to PLN 1,287 thousand and comprised interest on advanced loans.

In the period from January 1st to December 31st 2009, the Group reversed impairment losses on receivables from related undertakings in the amount of PLN 1,671 thousand.

In the period from January 1st to December 31st 2009, total value of other operating expenses connected with transactions with related undertakings amounted to PLN 7 thousand (other operating expenses).

(PLN '000)	Year ended Dec 31 2008		Dec 31 2008		
	Sales to related undertakings (incl. excise duty and fuel charge)		Purchases from related undertakings (incl. excise duty and fuel charge)	Receivables from related undertakings	Payables to related undertakings
Associated undertakings	2,597	2,871	1,818	2,687	

accounted for using the equity method

Non-consolidated undertakings	37	248	3	52
Total	2,634	3,119	1,821	2,739

In the period from January 1st to December 31st 2008, the total value of property, plant and equipment and intangible assets purchased from related undertakings was PLN 1 thousand.

In the period from January 1st to December 31st 2008, the total value of finance income from transactions with related undertakings amounted to PLN 104 thousand (including other interest of PLN 50 thousand and dividend of PLN 54 thousand).

Transactions with Members of the Company's Executive or Supervisory Boards, Their Spouses, Siblings, Ascendants, Descendants or Other Close Persons

In the year ended December 31st 2009, the Company and the Group members executed no significant transactions with members of the Management and Supervisory Boards, their spouses, relatives or relatives by affinity in the direct line up to the second degree, persons related through guardianship or adoption or with other persons with whom they have personal relationships. The Company and members of the Group advanced no loans, made no advances, issued no guarantees and concluded no agreements to or with any such persons which would provide for considerable benefits to Grupa LOTOS S.A. or its subsidiary or associated undertakings.

Transactions between the Company or the Group Members and Entities Related through Members of the Management and Supervisory Boards

Below are presented transactions concluded in 2009 (based on representations made by members of the Management and Supervisory Boards concerning transactions with related parties).

Type of relationship (PLN '000)	Sale	Purchase	Receivables	Payables
Supervisory staff	1,270	1,778	70	181
Management staff	-	-	-	-

Total	1,270	1,778	70	181
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This is a translation of a document originally issued in Polish