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**DIVISION PLAN FOR  
ING SECURITIES S.A.  
WITH ITS REGISTERED OFFICE IN KATOWICE**

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This division plan ("**Division Plan**") for ING Securities S.A. with its registered office in Katowice ("**Division**") was agreed on 2 February 2016, pursuant to Article 533 § 1 and Article 534 of the Act of 15 September 2000 – Commercial Companies Code (i.e. Journal of Laws of 2013, item 1030 as amended; "**CCC**"), by and between:

**ING Securities Spółka Akcyjna** with its registered office in Katowice, as the company being divided ("**ING Securities**" or the "**Company Being Divided**"),

and

**ING Bank Śląski Spółka Akcyjna** with its registered office in Katowice ("**ING Bank Śląski**") and **Nowe Usługi Spółka Akcyjna** with its registered office in Katowice ("**Nowe Usługi**"), as the acquiring companies (ING Bank Śląski and Nowe Usługi shall be hereinafter referred to as the "**Acquiring Companies**").

**PART I**

**GENERAL PROVISIONS**

**1. TYPE, COMPANY NAME AND REGISTERED OFFICE OF EACH OF THE COMPANIES PARTICIPATING IN THE DIVISION**

1.1. The Company Being Divided:

**ING Securities Spółka Akcyjna** with its registered office in Katowice, postal code: 40-086, at ul. Sokolska 34, entered in the register of entrepreneurs of the National Court Register maintained by the District Court Katowice-East in Katowice, 8th Commercial Division of the National Court Register under number KRS: 0000074974, NIP: 6341981634, with share capital of PLN 30,228,640.00, wholly paid up.

1.2. The Acquiring Companies:

- (a) **ING Bank Śląski Spółka Akcyjna** with its registered office in Katowice, postal code: 40-086, at ul. Sokolska 34, entered in the register of entrepreneurs of the National Court Register maintained by the District Court Katowice-East in Katowice, 8th Commercial Division of the National Court Register under number KRS: 0000005459, NIP: 6340135475, with share capital of PLN 130,100,000.00, wholly paid up;
- (b) **Nowe Usługi Spółka Akcyjna** with its registered office in Katowice, postal code: 40-121, at ul. Chorzowska 50, entered in the register of entrepreneurs of the National Court Register maintained by the District Court Katowice-East in Katowice, 8th Commercial Division of the National Court Register under number KRS: 0000511684, NIP: 6342828952, with share capital of PLN 100,000.00, wholly paid up.

**2. SHAREHOLDERS OF THE COMPANIES PARTICIPATING IN THE DIVISION**

- 2.1. ING Bank Śląski is the sole shareholder of the Company Being Divided, holding 1,511,432 (one million five hundred eleven thousand four hundred thirty two) registered shares of the Company Being Divided of the nominal value of PLN 20.00 (twenty) each, representing 100% of the share capital of the Company Being Divided and entitling to 100% votes at the general meeting of the Company Being Divided.

- 2.2. ING Bank Śląski is the sole shareholder of Nowe Usługi, holding 100 (one hundred) registered shares of Nowe Usługi of the nominal value of PLN 1,000.00 (one thousand) each, representing 100% of the share capital of Nowe Usługi and entitling to 100% votes at the general meeting of Nowe Usługi.
- 2.3. ING Bank Śląski is a public company within the meaning of Article 4 section 20 of the Act of 29 July 2005 *on public offering, conditions governing the introduction of financial instruments to organised trading system and public companies* (i.e. Journal of Laws of 2013, item 1382 as amended; "**The Act on Public Offering**").

### 3. THE DIVISION

- 3.1. The division of the Company Being Divided shall be effected in the manner specified in Article 529 § 1 section 1 CCC (division by acquisition), by transferring all assets of the Company Being Divided to the Acquiring Companies, in accordance with the following provisions, however a part of assets of the Company Being Divided shall be transferred to Nowe Usługi in exchange for the shares of Nowe Usługi to be acquired by ING Bank Śląski as the sole shareholder of the Company Being Divided.
- 3.2. The division of the Company Being Divided shall be effected taking into account the internal organisational structure of the Company Being Divided, comprising two organised parts of the enterprise, separated within the organisational structure of the Company Being Divided as of 1 September 2015, pursuant to the resolution of the Management Board of the Company Being Divided of 31 August 2015, in accordance with which the enterprise of the Company Being Divided comprises two undertakings being internal organisational units of the Company Being Divided, i.e.:
  - (a) The Principal Undertaking, an organised part of the enterprise of the Company Being Divided comprising, in terms of organisation and finances, a separated group of tangible and intangible assets and liabilities of the Company Being Divided, designed for the implementation of economic tasks associated with the provision of brokerage services (whose detailed scope is presented in List No 1 to the Division Plan), referred to as the Brokerage Division ("**Principal Undertaking**"), and
  - (b) The Auxiliary Undertaking, an organised part of the enterprise of the Company Being Divided comprising, in terms of organisation and finances, a separated group of tangible and intangible assets and liabilities of the Company Being Divided, designed for the implementation of economic tasks associated with educational and marketing activities (whose detailed scope is presented in List No 2 to the Division Plan), referred to as the Education and Promotion Department ("**Auxiliary Undertaking**").

Both the Principal Undertaking and the Auxiliary Undertaking could represent independent enterprises in the subjective sense (in accordance with Article 55<sup>1</sup> of the Act of 23 April 1964 – Civil Code; i.e. Journal of Laws of 2014, item 121 as amended), implementing independently the tasks assigned to them.
- 3.3. The part of assets of the Company Being Divided forming the Principal Undertaking shall be transferred, as part of the Division, to ING Bank Śląski. As at the Division Date (in accordance with the definition below), ING Bank Śląski shall enter into the rights and obligations of the Company Being Divided associated with the business activity of the Principal Undertaking, as specified in this Division Plan.
- 3.4. The part of assets of the Company Being Divided forming the Auxiliary Undertaking shall be transferred, as part of the Division, to Nowe Usługi. As at the Division Date (in accordance with the definition below), Nowe Usługi shall enter into the rights and obligations of the Company Being Divided associated with the business activity of the Auxiliary Undertaking, as specified in this Division Plan.

- 3.5. In connection with the Division, amendments shall be made to the statute of Nowe Usługi, as presented in Appendix 2 to this Division Plan.
- 3.6. The Company Being Divided shall be dissolved without conducting the liquidation procedure on the day of removal from the register of entrepreneurs of the National Court Register ("**Division Date**"). The Company Being Divided shall be removed from the register of entrepreneurs of the National Court Register *ex officio*, immediately after the entry by a competent district court of the increase in the share capital of Nowe Usługi, referred to in section 4.4 below.

#### **4. THE RATIO OF EXCHANGE OF THE SHARES OF THE COMPANY BEING DIVIDED INTO THE SHARES OF ACQUIRING COMPANIES ADDITIONAL PAYMENTS**

- 4.1. The share capital of the Company Being Divided amounts to PLN 30,228,640.00 (thirty million two hundred twenty eight thousand six hundred forty) and is divided into 1,511,432 shares of the nominal value of PLN 20.00 each. As at 1 January 2016, the book value of the Company Being Divided is PLN 85,246,367.16 (eighty five million two hundred forty six thousand three hundred sixty seven 16/100), including the book value of an organised part of the enterprise of ING Securities – the Principal Undertaking amounting to PLN 85,079,537.03 (eighty five million seventy nine thousand five hundred thirty seven 03/100), and the book value of an organised part of the enterprise of ING Securities – the Auxiliary Undertaking amounting to PLN 166,830.13 (one hundred sixty six thousand eight hundred thirty 13/100). According to the used valuation method based on book value, one share of the Company Being Divided is estimated at PLN 56.40 (fifty six 40/100).
- 4.2. The share capital of Nowe Usługi amounts to PLN 100,000.00 (one hundred thousand) and is divided into 100 (one hundred) shares of the nominal value of PLN 1,000.00 (one thousand) each. As at 1 January 2016, the book value of Nowe Usługi amounts to PLN 48,434.88 (forty eight thousand four hundred thirty four 88/100). The carrying value of one share is PLN 484.35 (four hundred eighty four 35/100), thus it is lower than the nominal value. Therefore, having regard to Article 309 § 1 CCC, the Division Issue Shares (in accordance with the definition below) shall be acquired at the nominal value, i.e. PLN 1,000.00 (one thousand) each.
- 4.3. Given that ING Bank Śląski is the sole shareholder of ING Securities and having regard to the content of Article 550 § 1 CCC, it is not expected to increase the share capital of ING Bank Śląski, in connection with the Division, in order to issue to the sole shareholder of ING Securities the shares of ING Bank Śląski in exchange for the part of assets of ING Securities, being transferred as part of the Division to ING Bank Śląski, in the form of an organised part of the enterprise of ING Securities – the Principal Undertaking. Therefore, the ratio of exchange of the shares of the Company Being Divided into the shares of ING Bank Śląski shall not be determined.
- 4.4. In connection with the Division, the share capital of Nowe Usługi shall be increased from PLN 100,000.00 (one hundred thousand) to PLN 267,000.00 (two hundred sixty seven thousand), by the amount of PLN 167,000.00 (one hundred sixty seven thousand), by the issue of 167 new registered series B shares of the nominal value of PLN 1,000.00 (one thousand) each ("**Division Issue Shares**"). In order to compensate for the differences resulting from the acquisition of the Division Issue Shares and the value of assets of ING Securities in the form of an organised part of the enterprise of ING Securities – the Auxiliary Undertaking, ING Bank Śląski shall effect an additional payment in favour of Nowe Usługi totalling PLN 169.87 (one hundred sixty nine 87/100).
- 4.5. The ratio of exchange of the shares of the Company Being Divided into the Division Issue Shares ("Share Exchange Ratio") is 1,511,432 to 167 (one million five hundred eleven thousand four hundred thirty two to one hundred sixty seven) and was determined on the basis of the number of shares in the share capital of ING Securities and the number of the Division Issue Shares issued by the Acquiring Company.

- 4.6. In order to determine the Share Exchange Ratio, there was made a valuation of assets of the Acquiring Company, Nowe Usługi, and of the assets of the Company Being Divided, ING Securities, including the Auxiliary Undertaking to be acquired by Nowe Usługi following the Division. Valuations were based on the book value of the assets valued. The choice of the book value method is supported by its simplicity, unambiguous interpretation of the results of valuation and the valuation basis being the same generally applicable accounting standards. In addition, the choice of this method is supported by the fact that the companies being valued are under common control of the same parent company – ING Bank Śląski, and there will be no change of control over the entities as a result of the Division. The adopted method of valuation does it affect the economic effect of the transaction. According to the valuation methodology, the value of equity is calculated using the book value method by calculating the difference between the carrying value of assets and liabilities at the valuation date. These values were specified at 1 January 2016, i.e. at the valuation date. Thus, in view of the purpose of the valuation and the above justification for the choice of the valuation method, the calculated value of equity is equal to the book value of net assets of companies.
- 4.7. After the review of results of the aforesaid valuations, the Management Boards of ING Bank Śląski, ING Securities and Nowe Usługi determined the above Share Exchange Ratio.

## **5. PRINCIPLES OF ALLOCATION OF SHARES IN THE ACQUIRING COMPANIES**

- 5.1. As stated in section 4.3 above, it is not intended to increase the share capital of ING Bank Śląski in connection with the Division. Therefore, no shares in ING Bank Śląski shall be allocated as a result of the Division.
- 5.2. ING Bank Śląski, as the sole shareholder of ING Securities, shall acquire all 167 newly issued Division Issue Shares, in exchange for the transfer, as part of the Division, to Nowe Usługi of the part of assets of ING Securities – the Auxiliary Undertaking.
- 5.3. After the Division and the acquisition of the Division Issue Shares, ING Bank Śląski shall remain the sole shareholder of Nowe Usługi.

## **6. THE DATE FROM WHICH THE DIVISION ISSUE SHARES AUTHORISE TO PARTICIPATE IN THE PROFIT OF NOWE USŁUGI**

The newly issued Division Issue Shares in the increased share capital of Nowe Usługi, acquired as a result of the Division by ING Bank Śląski, shall authorise to participate in the profit of Nowe Usługi from the Division Date.

## **7. RIGHTS GRANTED BY ACQUIRING COMPANIES TO SHAREHOLDERS AND PERSONS HOLDING SPECIAL RIGHTS IN THE COMPANY BEING DIVIDED**

- 7.1. Nowe Usługi shall not intend to grant any special rights or benefits to ING Bank Śląski as the shareholder of the Company Being Divided.
- 7.2. In the absence of persons holding special rights in the Company Being Divided, the Acquiring Companies shall not intend to grant any special rights.

## **8. SPECIAL BENEFITS FOR MEMBERS OF GOVERNING BODIES OF COMPANIES AND OTHER PERSONS PARTICIPATING IN THE DIVISION**

It shall not be intended to grant any special rights or benefits associated with the Division to members of the authorities of the Company Being Divided and the Acquiring Companies or any persons participating in the Division.

## **9. ALLOCATION OF SHARES OF ACQUIRING COMPANIES AMONG SHAREHOLDERS OF THE COMPANY BEING DIVIDED**

- 9.1. ING Bank Śląski shall not allocate any shares in exchange for the part of assets of ING Securities, being transferred as part of the Division to ING Bank Śląski, in the form of an organised part of the enterprise of ING Securities – the Principal Undertaking.
- 9.2. In connection with the Division, ING Bank Śląski as the sole shareholder of the Company Being Divided shall acquire all newly issued Division Issue Shares in the increased share capital of Nowe Usługi.

## **PART II**

### **DETAILED DESCRIPTION AND DIVISION OF ASSETS AND PERMITS, CONCESSIONS OR ALLOWANCES FALLING ON ACQUIRING COMPANIES**

#### **1. BASIC PRINCIPLES OF DIVISION OF ASSETS AND PERMITS, CONCESSIONS AND ALLOWANCES FALLING ON ACQUIRING COMPANIES**

- 1.1. As part of the Division:
  - (a) the part of assets of the Company Being Divided forming the Principal Undertaking shall be transferred to ING Bank Śląski;
  - (b) the part of assets of the Company Being Divided forming the Auxiliary Undertaking shall be transferred to Nowe Usługi.
- 1.2. The rights and obligations of the Company Being Divided, including receivables and liabilities, attributable to contracts, tort, unjust enrichment and other activities or legal transactions shall be transferred to:
  - (a) ING Bank Śląski, if they are related to the activities carried out by the Principal Undertaking, or
  - (b) to Nowe Usługi, if they are related to the activities carried out by the Auxiliary Undertaking,

however, if for any reason it is impossible to establish the relation between a given right or obligation and the Auxiliary Undertaking, such right or obligation shall be acquired by ING Bank Śląski, as a component of the Principal Undertaking. The above principles shall apply to all rights and obligations, including receivables and liabilities, administrative decisions and permits, concessions and allowances, court judgments or decisions of other bodies, and pending proceedings related to a given part of assets of the Company Being Divided (the Principal Undertaking or the Auxiliary Undertaking), as appropriate.
- 1.3. With regard to the rights and obligations under the agreements concluded by the Company Being Divided, insofar as necessary, the Company Being Divided (until the Division Date) and Acquiring Companies shall cooperate in good faith and shall make the best endeavours to secure all necessary annexes, permits or approvals of third parties, if:
  - (a) the annex, permit or approval is necessary for the transfer of any rights or obligations under the agreements specified in List No 3 to ING Bank Śląski;
  - (b) the annex, permit or approval is necessary for the transfer or any rights or obligations under the agreements specified in List No 5 to Nowe Usługi.

- 1.4. In the period from the date of signing of the Division Plan to the Division Date, the Company Being Divided shall conduct business activities. Therefore, in the aforesaid period the composition and structure of assets and liabilities of the Company Being Divided may change.

Based on the principles defined in section 1.5 below, all new rights or obligations to be acquired or assumed, as appropriate, during that period in connection with the business activities of the Principal Undertaking shall be transferred to ING Bank Śląski as assets of the Principal Undertaking, while the rights or obligations to be acquired or assumed in connection with the business activities of the Auxiliary Undertaking shall be transferred to Nowe Usługi as assets of the Auxiliary Undertaking.

- 1.5. The following principles are hereby determined in respect of changes in the composition or structure of assets and liabilities of the Company Being Divided, during the period from 1 January 2016 to the Division Date:
  - (a) the assets (or liabilities) acquired in exchange for the assets allocated in this Division Plan to ING Bank Śląski shall be transferred to ING Bank Śląski;
  - (b) the assets (or liabilities) acquired in exchange for the assets allocated in this Division Plan to Nowe Usługi shall be transferred to Nowe Usługi;
  - (c) the liabilities to be assumed by the Company Being Divided in connection with the activities conducted within the Principal Undertaking shall be acquired by ING Bank Śląski;
  - (d) the liabilities to be assumed by the Company Being Divided in connection with the activities conducted within the Auxiliary Undertaking shall be acquired by Nowe Usługi;
  - (e) other assets acquired or disclosed within the assets of the Company Being Divided until the Division Date shall be transferred to ING Bank Śląski – if these are functionally related to the activities of the Principal Undertaking, or by Nowe Usługi S.A. – if these are functionally related to the activities of the Auxiliary Undertaking.
- 1.6. The management board of the Company Being Divided shall notify the management boards of each of the Acquiring Companies of any material changes in assets (or liabilities) of the Company Being Divided in the period from the date of signing of the Division Plan to the date of adoption of the resolutions on the Division.
- 1.7. If in doubt whether a particular asset, right, obligation, amount receivable or liability is functionally related to the activities of the Principal Undertaking or the Auxiliary Undertaking, and whether it should be transferred to ING Bank Śląski or Nowe Usługi, the aforesaid asset, right, obligation, amount receivable or liability is considered to be related to the activities of the Principal Undertaking and shall be transferred to ING Bank Śląski.
- 1.8. Material changes in the aforesaid assets shall be monitored separately for the assets of the Company Being Divided allocated in this Division Plan to ING Bank Śląski and the assets of the Company Being Divided allocated in this Division Plan to Nowe Usługi, and shall be included in the financial statements of the Company Being Divided, provided that such statements are prepared as at the date preceding the Division Date.
- 1.9. Any public-law rights and obligations of the Company Being Divided, specifically provided for in the tax law, the law on social insurance system and the law on health insurance (in particular obligations to submit the relevant statements, declarations, notices or other filings and to pay taxes, social security contributions, health insurance contributions and other public-law dues), which have no clear relations to the assets of the Company Being Divided, allocated in the Division Plan to ING Bank Śląski or Nowe Usługi, as appropriate, or have relations to the overall activities of the Company Being Divided, thus it is impossible to allocate them – based on applicable laws, in particular Article 93c of the Act of 29 August 1997 - The Tax Code (i.e. Journal of Laws of 2015, item 613 as amended) – to ING Bank Śląski or Nowe Usługi, as appropriate, shall be allocated to ING Bank Śląski. In the case of any doubt as to the Acquiring Company which should perform such obligations, the Acquiring companies shall

co-operate in good faith in order to remove such doubts and ensure that such obligations will be performed in accordance with the law.

- 1.10. If, after the date of signing of the Division Plan, the Company Being Divided becomes a party to or participant of any judicial, extrajudicial or administrative proceedings, then following the Division the party to such proceedings – subject to applicable laws – shall be:
- (a) Nowe Usługi – if the proceedings pertain directly to the rights or obligations of the Company Being Divided related to the Auxiliary Undertaking,
  - (b) ING Bank Śląski – in the case of proceedings other than these referred to in subsection (a) above, in particular proceedings pertaining directly to the rights or obligations of the Company Being Divided related to the Principal Undertaking.
- 1.11. From the Division Date, the accounting books of the Company Being Divided shall be kept by ING Bank Śląski. Nowe Usługi may receive information on the financial position of the Company Being Divided, including information necessary for the accounting settlement of the Division, taking into account the relevant provisions of applicable law.

## **2. THE ASSETS AND PERMITS, CONCESSIONS OR ALLOWANCES ATTRIBUTABLE TO THE ACQUIRING COMPANY - ING BANK ŚLĄSKI**

- 2.1. The Principal Undertaking, to be transferred as part of the Division to ING Bank Śląski, represents a set of tangible and intangible components, including liabilities, related to the tasks performed by the Principal Undertaking, separated organisationally, financially and functionally within the structure of the enterprise of the Company Being Divided, comprising in particular:
- (a) an individual name of the Principal Undertaking, i.e. the "Brokerage Division";
  - (b) the rights and obligations attributable to the ownership of equipment, materials or other rights in rem in immovable property belonging to the Principal Undertaking, including fixed assets, in particular IT equipment and office equipment, related to the Principal Undertaking;
  - (c) the rights and obligations attributable to the agreements concluded with customers with regard to the activities of the Principal Undertaking;
  - (d) the rights and obligations attributable to the lease agreements for premises located:
    - (i) in Katowice at ul. Sokolska 34 - in part, according to List No 3 attached to the Division Plan,
    - (ii) in Katowice, at ul. Murckowska 20a,
    - (iii) in Warsaw, at ul. Puławska 2,
    - (iv) in Warsaw, at ul. Malczewskiego 45;
  - (e) the rights and obligations attributable to the agreements for the provision of services concluded by the Company in connection with the activities of the Principal Undertaking, including IT services and telecommunications services;
  - (f) the rights and obligations attributable to securities and financial instruments related to the activities of the Principal Undertaking, including debt claims and liabilities thereunder;

- (g) the rights and obligations attributable to bank account agreements related to the activities of the Principal Undertaking and funds deposited in these accounts, however:

Following the Division, the right to any cash funds allocated to the Principal Undertaking, that are related to carrying out the Principal Undertaking, including cash funds deposited in bank accounts specified in List No 3, shall be transferred to ING Bank Śląski;

- (h) licences, permits and other administrative decisions, including tax rulings, related to the activities of the Principal Undertaking, where:

The permits to conduct brokerage activity issued to the Company Being Divided, specified in List No 3, shall be transferred following the Division to ING Bank Śląski, unless the Polish Financial Supervision Authority ("PFSA") raises any objection within one month of the date of publication of the Division Plan under Article 531 § 6 CCC. If PFSA raises any such objection, the brokerage activity conducted by the Company Being Divided shall be continued by ING Bank Śląski, in particular based on the permit to conduct brokerage activity issued by PFSA to ING Bank Śląski on 19 January 2016;

- (i) intangible components, including intangible assets, such as author's economic rights, licences and rights to Internet domains, and other rights protected under the Act of 4 February 1994 on copyright and related rights or under the Act of 30 June 2000 on industrial property right, related to the activities Principal Undertaking;
- (j) company secrets of the Company Being Divided with regard to the activities of the Principal Undertaking;
- (k) books and documents, including financial documents related to the activities of the Principal Undertaking;
- (l) rights and obligations (including liabilities) attributable to employment contracts or employment related contracts concluded with employees holding jobs allocated within the Company Being Divided to the Principal Undertaking ("**Transferred employees of the Principal Undertaking**"), in accordance with Article 23<sup>1</sup> of the Act of 26 June 1974 – Labour Code ("**Labour Code**"); the specification of aforesaid jobs is presented in List No 3 attached to the Division Plan;

Following the transfer of a part of the workplace, namely the Principal Undertaking, to ING Bank Śląski in connection with the Division, ING Bank Śląski shall become by virtue of law the party (employer) under the existing employment relations for the Transferred employees of the Principal Undertaking;

- (m) databases and data filing systems related to the activities of the Principal Undertaking and datasheets, including the data entrusted to the Company Being Divided and archive data related to the Principal Undertaking, described in List No 3;
- (n) the rights and obligations, including receivables and liabilities, attributable to other agreements concluded by the Company in connection with the activities of the Principal Undertaking, unilateral legal transactions made by the Company or in relation to the Company in connection with the activities of the Principal Undertaking, tort, undue payment or unjust enrichment, judgments or administrative decisions and other legal transactions, if they are related to the activities of the Principal Undertaking.

- 2.2. The description of assets and agreements, permits, concessions and allowances attributable to the Acquiring Company (ING Bank Śląski) is presented in List No 3 attached to this Division Plan.

- 2.3. On the Division Date, ING Bank Śląski, under the terms of the relevant provisions of law, shall become a party to, or, as the case may be, a participant of, proceedings which may or may not give rise to dispute, judicial or extra-judicial and administrative or tax proceedings, and other related to the Principal Undertaking, including those described in List No 4 attached to this Division Plan. ING Bank Śląski joining such proceedings as a party, including the proceedings described in List No 4 to the Division Plan, shall be tantamount to the transfer of the legal interest, claims and any other rights of a substantive-law nature and procedural rights, available to the Company Being Divided on the day preceding the Division Date. In addition, ING Bank Śląski shall enter into any obligations, including debts, which may be determined in connection with the proceedings related to the Principal Undertaking, including the proceedings described in List No 4.

### **3. THE ASSETS AND PERMITS, CONCESSIONS OR ALLOWANCES ATTRIBUTABLE TO THE ACQUIRING COMPANY - NOWE USŁUGI**

- 3.1. The Auxiliary Undertaking, to be transferred as part of the Division to Nowe Usługi, represents a set of tangible and intangible components, including liabilities, related to the tasks performed by the Auxiliary Undertaking, separated organisationally, financially and functionally within the structure of the enterprise of the Company Being Divided, comprising in particular:

- (a) an individual name of the Auxiliary Undertaking, i.e. the "Education and Promotion Department";
- (b) the rights and obligations attributable to the ownership of equipment, materials or other rights in rem in immovable property belonging to the Auxiliary Undertaking, including fixed assets, in particular IT equipment and office equipment, related to the Auxiliary Undertaking;
- (c) the rights and obligations attributable to the agreements concluded with customers with regard to the activities of the Auxiliary Undertaking;
- (d) rights and obligations attributable to the lease agreement for premises located in Katowice, at ul. Sokolska 34 - in part, according to List No 5 attached to the Division Plan;
- (e) the rights and obligations attributable to the agreements for the provision of services concluded by the Company in connection with the activities of the Auxiliary Undertaking, including IT services and telecommunications services;
- (f) debt claims related to the activities the Auxiliary Undertaking;
- (g) the rights and obligations attributable to bank account agreements related to the activities of the Auxiliary Undertaking and funds deposited in these accounts, however:

Following the Division, the right to any cash funds allocated to the Auxiliary Undertaking, that are related to carrying out the Auxiliary Undertaking, including cash funds deposited in bank accounts specified in List No 5, shall be transferred to Nowe Usługi;
- (h) decisions related to the activities the Auxiliary Undertaking;
- (i) intangible components, including intangible assets, such as author's economic rights, licences and rights to Internet domains, and other rights protected under the Act of 4 February 1994 on copyright and related rights or under the Act of 30 June 2000 on industrial property right, related to the activities Auxiliary Undertaking;
- (j) company secrets of the Company Being Divided with regard to the activities of the Auxiliary Undertaking;

- (k) financial documents related to the activities of the Auxiliary Undertaking;
- (l) rights and obligations (including liabilities) attributable to employment contracts or employment related contracts concluded with employees holding jobs allocated within the Company Being Divided to the Auxiliary Undertaking (hereinafter: "**Transferred employees of the Auxiliary Undertaking**"), in accordance with Article 23<sup>1</sup> of the Labour Code; the specification of aforesaid jobs is presented in List No 5 attached to the Division Plan;

Following the transfer of a part of the workplace, namely the Auxiliary Undertaking, to Nowe Usługi in connection with the Division, Nowe Usługi shall become by virtue of law the party (employer) under the existing employment relations for the Transferred employees of the Auxiliary Undertaking;

- (m) databases and data filing systems related to the activities of the Auxiliary Undertaking and datasheets, including the data entrusted to the Company Being Divided and archive data related to the Auxiliary Undertaking, described in List No 5;
  - (n) the rights and obligations, including receivables and liabilities, attributable to other agreements concluded by the Company in connection with the activities of the Auxiliary Undertaking, unilateral legal transactions made by the Company or in relation to the Company in connection with the activities of the Auxiliary Undertaking, tort, undue payment or unjust enrichment, judgments or administrative decisions and other legal transactions, if they are related to the activities of the Auxiliary Undertaking.
- 3.2. The description of assets and agreements, permits, concessions and allowances attributable to the Acquiring Company, including liabilities of the Auxiliary Undertaking, is presented in List No 5 attached to this Division Plan.
- 3.3. On the Division Date, Nowe Usługi, under the terms of the relevant provisions of law, shall become a party to, or, as the case may be, a participant of, proceedings which may or may not give rise to dispute, judicial or extra-judicial and administrative or tax proceedings, and other related to the activities of the Auxiliary Undertaking, including those described in List No 6 attached to this Division Plan. Nowe Usługi joining such proceedings as a party, including the proceedings described in List No 6 to the Division Plan, shall be tantamount to the transfer of the legal interest, claims and any other rights of a substantive-law nature and procedural rights, available to the Company Being Divided on the day preceding the Division Date. In addition, Nowe Usługi shall enter into any obligations, including debts, which may be determined in connection with the proceedings related to the activities of the Auxiliary Undertaking, including the proceedings described in List No 6.

### **PART III**

#### **THE STATEMENT ON FINANCIAL DATA**

The management boards of companies participating in the Division note that the information related to the value of assets of the Company Being Divided and statements containing information on the financial position of Nowe Usługi and the Company Being Divided, referred to in the Division Plan, were prepared solely for the purpose of the Division and do not constitute financial statements of these companies.

Given that ING Bank Śląski is a public company within the meaning of Article 4 section 20 of the Act on Public Offering, and publishes and provides to the shareholders the semi-annual financial statements, the statement on the financial position of ING Bank Śląski was not attached to the Division Plan under Article 534 § 4 CCC.

**SIGNATURES OF PERSONS AUTHORISED TO AGREE ON THE DIVISION PLAN**

The Division Plan was agreed on 2 February 2016, which was confirmed by the signatures:

For **ING Securities Spółka Akcyjna** with its registered office in Katowice (the company being divided):

.....

.....

For **ING Bank Śląski Spółka Akcyjna** with its registered office in Katowice (the acquiring company):

.....

.....

For **Nowe Usługi Spółka Akcyjna** with its registered office in Katowice (the acquiring company):

.....

.....

**THE FOLLOWING LISTS REPRESENT AN INTEGRAL PART OF THE DIVISION PLAN:**

1. List No 1 - The scope of business tasks carried out by the Principal Undertaking;
2. List No 2 - The scope of business tasks carried out by the Auxiliary Undertaking;
3. List No 3 - The description of assets and agreements, permits, concessions and allowances attributable to ING Bank Śląski S.A.
4. List No 4 - List of proceedings associated with the Principal Undertaking;
5. List No 5 - The description of assets and agreements, permits, concessions and allowances attributable to Nowe Usługi S.A.
6. List No 6 - List of proceedings associated with the Auxiliary Undertaking.

**LIST OF APPENDICES:**

Pursuant to Article 534 § 2 CCC, the following appendices shall be attached to the Division Plan:

1. Appendix No 1a - Draft resolution of the general meeting of ING Securities S.A. on the division of ING Securities S.A.;
2. Appendix No 1b - Draft resolution of the general meeting of ING Bank Śląski S.A. on the division of ING Securities S.A.;
3. Appendix No 1c - Draft resolution of the general meeting of Nowe Usługi S.A. on the division of ING Securities S.A.;
4. Appendix No 2 - Draft amendment to the Statute of Nowe Usługi S.A.;
5. Appendix No 3 - Determination of the value of assets of ING Securities S.A. prepared for the purposes of the division as at 1 January 2016;
6. Appendix No 4a - The statement containing information on the financial position of ING Securities S.A. prepared for the purposes of the division as at 1 January 2016;
7. Appendix No 4b - The statement containing information on the financial position of Nowe Usługi S.A. prepared for the purposes of the division as at 1 January 2016.

## **LIST No 1 to ING Securities S.A. Division Plan**

### **The scope of business tasks carried out by the Principal Undertaking**

The business activities of the Principal Undertaking (Brokerage Division) include the following:

- 1) accepting and transferring orders to buy or sell financial instruments;
- 2) executing orders, referred to in section 1, on account of the person issuing the order;
- 3) buying or selling financial instruments on own account;
- 4) providing investment advisory services;
- 5) offering financial instruments;
- 6) providing services in the implementation of contracts for investment and service underwriting or entering into and performing other contracts of a similar nature, if they relate to financial instruments;
- 7) storing or recording financial instruments, including maintaining securities accounts and maintaining cash accounts;
- 8) providing advisory services to companies on capital structure, corporate strategy or other issues related to the structure or strategy;
- 9) providing advisory services and other services on mergers, divisions and acquisitions;
- 10) preparing investment analyses, financial analyses and other recommendations of a general nature relating to transactions in financial instruments;
- 11) providing additional services relating to service or investment underwriting.

## **LIST No 2 to ING Securities S.A. Division Plan**

### **The scope of business tasks carried out by the Auxiliary Undertaking**

The business activities of the Auxiliary Undertaking (Education and Promotion Department) include the following:

- 1) conducting educational activities with regard to the functioning of the capital market, in particular:
  - operating and managing the contents of the website named [www.edukacjagieldowa.pl](http://www.edukacjagieldowa.pl),
  - operating and managing the contents of the website named [www.ingsecurities.pl](http://www.ingsecurities.pl),
  - organising training courses, both for customers and ING Group employees in Poland,
  - organising meetings, conferences and competitions for individual investors, in co-operation with external entities, e.g. GPW or SII,
- 2) conducting marketing activities in the area of investing in ING Turbo certificates, including:
  - carrying out all processes related to the functioning and development of ING Turbo in the Polish market,
  - ongoing administration and supervision of the functioning of the website [www.ingturbo.pl](http://www.ingturbo.pl),
  - operating a free helpline to provide information on ING Turbo instruments,
- 3) providing marketing services through:
  - the development and publication of marketing materials ordered by ING Securities S.A., including
    - advertisements,
    - brochures,
    - banners,both through information services, and sent to customers in paper form,
  - organisation of marketing campaigns designed for individual investors,
  - monitoring the media to obtain current information on the market, brokerage sector as well as own activities and those of competitive brokerage offices,
  - analysing the market of brokerage services.

## **LIST No 3 to ING Securities S.A. Division Plan**

### **The description of assets and agreements, permits, concessions and allowances attributable to ING Bank Śląski S.A.**

Following the Division, the assets of the Company Being Divided related to the activities of the Principal Undertaking, as listed below, shall be transferred to ING Bank Śląski S.A.

In order to avoid any doubt concerning the interpretation of List No 3 below, the division of assets of the Company Being Divided was prepared in line with the rule that all assets as well as rights and obligations of the Company Being Divided, except the components specified in List No 5 attached to the Division Plan (i.e. the assets attributable to Nowe Usługi S.A.) shall be attributed to ING Bank Śląski S.A. Therefore, unless a component is included in List No 5, it is allocated in this Division Plan to ING Bank Śląski S.A. (a component related to the activities of the Principal Undertaking).

#### **3.1. Tangible fixed assets**

Following the Division, tangible fixed assets used by the following units shall be transferred to ING Bank Śląski S.A.:

- The following Departments of the Company Being Divided: a) Institutional Customers Department, b) Retail Customers Department, c) Financial and Investment Advisory Services Department, d) Securities Registration and Settlements Department, e) Institutional Customer Support Centre, f) IT and Telecommunications Department, g) Accounting Department
- Teams and independent functions separated in the organizational structure of the Company Being Divided: a) Management Board Office, b) Supervision Inspectorate, c) Internal Audit Function, d) Legal Counsels, e) Security Officer, f) OHS Function, g) Controlling Team, h) Technology Director, i) ING Bank Śląski S.A. Agent Support Team, j) Risk Management Team

– located in:

- Katowice, at ul. Sokolska 34;
- Warsaw, at ul. Puławska 2;
- Warsaw, at ul. Malczewskiego 45;

i.e. tangible fixed assets other than those specified in List No 5 attached to the Division Plan, presenting tangible fixed assets attributable, following the Division, to Nowe Usługi S.A. and used by the Auxiliary Undertaking of the Company Being Divided.

The specification of tangible fixed assets related to the activities of the Principal Undertaking is presented in Tables 3.1.1 and 3.1.2. below.

Table 3.1.1. Tangible fixed assets

Group	Abbreviated name	Name	Number of units	Account
<b>1</b>	<b>Buildings and premises</b>	<b>Leasehold improvement</b> Adaptation of premises Warsaw ul. Puławska 2	2	<b>03011</b> 03011-1
<b>4</b> subgroup 41  subgroup 42  subgroup 43	<b>Machines and devices</b>	<b>Computer units</b> basic computers (servers) micro-computers PC Computers - laptops other computer equipment	44 74 28 29	<b>03140</b> 03140-01 03140-02 03140-02 03140-03
<b>6</b>	<b>Technical devices</b>	<b>Technical devices</b> telephone devices air-conditioning devices	19 1	<b>03160</b> 03160-1 03160-1
<b>8</b>	<b>Equipment</b>	<b>Tools, instruments, movables and equipment</b> office equipment	39	<b>03180</b> 03180-1

Table 3.1.2. Low value tangible fixed assets

Abbreviated name	Name	Number of units	Account
	<b>Additional equipment</b>		<b>03190</b>
<b>Additional equipment</b>	micro-computers PC	100	03190-00000819
	computers - laptop	13	03190-00000819
	office furniture	48	03190-00000819
	printers	7	03190-00000819
	scanners	3	03190-00000819
	TV sets	2	03190-00000819
	telephones	23	03190-00000819
	photocopiers	1	03190-00000819
	other technical devices	8	03190-00000819

### 3.2. The rights and obligations attributable to securities

Following the Division, all securities held by the Company Being Divided on the Division Date, in accordance with the actual situation as at the Division Date, shall be transferred to ING Bank Śląski S.A.

As at the date of signing of the Division Plan, all securities held by the Company Being Divided, i.e. shares of Legnicka Specjalna Strefa Ekonomiczna S.A., are attributed to the Principal Undertaking. These shares represent the only securities held by the Company Being Divided as at the date of signing of the Division Plan.

### 3.3. Intangible assets

Following the Division, intangible assets related to the activities of the Principal Undertaking shall be transferred to ING Bank Śląski S.A.

The specification of intangible assets is presented in Tables 3.3.1 and 3.3.2 below.

Table 3.3.1. Intangible assets

Abbreviated name	Name	Number of units	Account
<b>Intangible assets</b>	<b>Licences and Software</b>		<b>04101</b>
	Web Application	1	04101-00000001
	ARISE ARGOS OMS2- application extension	1	04101-00000001
	COMARCH DMS Signature registration and storage system	1	04101-00000001
	Technical analysis encyclopedia - licence	1	04101-00000001
	FOX PRO 2.0 MultiUser	1	04101-00000001
	IS-ARGOS-RM-system for communication with KDPW	1	04101-00000001
	ORACLE database licence	1	04101-00000001
	Livechat software licence	1	04101-00000001
	Lotus Notes licence	1	04101-00000001
	Microsoft SQL Server Enterprise licence	1	04101-00000001
	Microsoft SQL Server Standard licence	1	04101-00000001
	Microsoft Windows Server Standard licence	1	04101-00000001
	Mobile Investment module licence	1	04101-00000001
	Licence for Ingres database engine for Sidoma	1	04101-00000001
	EntCAL ALNG SA MVL software licence	1	04101-00000001
	Office ProPlus ALNG software licence	1	04101-00000001
	WinPro ALNG SA MVL software licence	1	04101-00000001
	Call Center software licence	1	04101-00000001
	IBM Websphere software licence	1	04101-00000001
	INGRES software licence	2	04101-00000001
	ISPAG PRO software licence	1	04101-00000001
	Delphi software licence	1	04101-00000001
	Livechat software licence	1	04101-00000001
	CXT Operating System licence	1	04101-00000001
	Sidoma Front End System licence	1	04101-00000001
	Telephone licences	1	04101-00000001
	Software licence - tracking quotations and preparing charts	1	04101-00000001
	SAP licence	1	04101-00000001
	System Monitoring Op5 licence	1	04101-00000001
	Website licence	1	04101-00000001
	Licence - Publisher report system	1	04101-00000001
Licence - Standard report system	1	04101-00000001	
Adobe CS4 software	1	04101-00000001	
Adobe Flash software	1	04101-00000001	
Adobe InDesign software	1	04101-00000001	
Delphi software	1	04101-00000001	
KALI software	1	04101-00000001	

MetaStock software	2	04101-00000001
Q-Finanse Accounting 3000E software	1	04101-00000001
SUN Solaris software	1	04101-00000001
FOX PRO2 Distr. Program Kit	1	04101-00000001
FOX PRO2 SINGLE USER Program	1	04101-00000001
ARGOS OMS-a application extension	1	04101-00000001
Comarch DMS application extension	2	04101-00000001
Sidoma Front End application extension	1	04101-00000001
Sidoma Front End modification package	1	04101-00000001
YDP Collins dictionary on CD	1	04101-00000001
The Brokers' profitability analysis system	1	04101-00000001
BDMB System	1	04101-00000001
BDMB-RFS System	1	04101-00000001
ARISE ARGOS-OMS IT System	1	04101-00000001
ARISE ARGOS OMS ALGO IT System	1	04101-00000001
ARISE ARGOS-MBO IT System	1	04101-00000001
MiniSidoma IT System	1	04101-00000001
SIDOMA 7x and 8.0 IT System	1	04101-00000001
CXT Operating System - II application extension	1	04101-00000001
CXT Operating System - application extension	1	04101-00000001
U/E FOXPRO 2.5 DOS	1	04101-00000001

Table 3.3.2. The list of intangible assets with low initial value

Abbreviated name	Name	Number of units	Account
<b>Intangible assets with low initial value</b>	<b>Software and domains</b>		<b>04109</b>
	Delphi software	1	04109-00000001
	UNIX SCO operating system licence	1	04109-00000001
	CoreIDRAW graphic software	1	04109-00000001
	Ewida Standard software licence	1	04109-00000001
	Tectia Server software	1	04109-00000001
	ING Edukacja Giełdowa	1	04109-00000001

### 3.4. Other assets related to the activities the Principal Undertaking

The assets related to the activities of the Principal Undertaking, as specified below, shall be transferred to ING Bank Śląski S.A.:

- funds deposited in bank accounts listed in Table No 3.4 below;
- receivables from customers to whom the Company Being Divided provided brokerage services, which include:
  - receivables from customers under executed and not settled transactions;
  - receivables from customers under deferred payment date;
  - other receivables from customers;
- receivables from KDPW\_CCP S.A and from Krajowy Depozyt Papierów Wartościowych S.A., which include:
  - receivables from KDPW\_CCP S.A under the settlement fund;
  - receivables from KDPW\_CCP S.A under security deposits;
  - receivables from KDPW\_CCP S.A under ASO security fund;

- other receivables from KDPW\_CCP S.A or receivables from Krajowy Depozyt Papierów Wartościowych S.A.;
- receivables from brokerage houses and offices, which include:
  - receivables under transactions concluded, covered by the settlement guarantee system;
  - receivables under transactions concluded in foreign markets;
  - other receivables from brokerage houses and offices;
- current income tax assets in the part related to the activities Principal Undertaking;
- trade receivables related to the activities of the Principal Undertaking;
- receivables from employees who will become the employees of ING Bank Śląski S.A. on the Division Date;
- net deferred income tax assets in the part related to the activities of the Principal Undertaking;
- prepayments related to the activities of the Principal Undertaking.

*Table 3.4. Bank accounts related to the activities of the Principal Undertaking<sup>1</sup>*

<b>Bank name</b>	<b>Account number</b>	<b>Currency</b>
ING Bank Śląski S.A.	61 1050 0086 1000 0007 0269 6303	PLN
ING Bank Śląski S.A.	96 1050 0086 1000 0005 0116 1004	PLN
ING Bank Śląski S.A.	47 1050 0086 1000 0022 0002 4251	PLN
ING Bank Śląski S.A.	45 1050 0086 1000 0022 0002 4384	PLN
ING Bank Śląski S.A.	53 1050 0086 1000 0022 0002 4434	PLN
ING Bank Śląski S.A.	57 1050 0086 1000 0022 0002 4459	PLN
ING Bank Śląski S.A.	78 1050 0086 1000 0022 0002 4566	PLN
ING Bank Śląski S.A.	08 1050 0086 1000 0022 0002 5050	PLN
ING Bank Śląski S.A.	27 1050 0086 1000 0022 0058 2167	PLN
ING Bank Śląski S.A.	70 1050 0086 1000 0022 0447 4973	PLN
ING Bank Śląski S.A.	25 1050 0086 1000 0022 1900 4831	PLN
ING Bank Śląski S.A.	41 1050 0086 1000 0022 2273 1768	PLN
ING Bank Śląski S.A.	33 1050 0086 1000 0022 2517 2044	PLN
ING Bank Śląski S.A.	21 1050 0086 1000 0022 2607 0965	PLN
ING Bank Śląski S.A.	49 1050 0086 1000 0022 8287 0654	PLN
ING Bank Śląski S.A.	68 1050 0086 1000 0023 0368 9034	PLN
ING Bank Śląski S.A.	93 1050 0086 1000 0023 0368 9166	PLN

<sup>1</sup> The rights and obligations attributable to agreements related to the maintenance of these bank accounts shall be also transferred to ING Bank Śląski S.A.

ING Bank Śląski S.A.	36 1050 0086 1000 0022 7361 6603	PLN
ING Bank Śląski S.A.	52 1050 0086 1000 0022 8941 6063	PLN
ING Bank Śląski S.A.	87 1050 0086 1000 0023 1420 6596	PLN
ING Bank Śląski S.A.	48 1050 0086 1000 0090 3028 1076	PLN
ING Bank Śląski S.A.	14 1050 0086 1000 0022 7361 4962	EUR
ING Bank Śląski S.A.	63 1050 0086 1000 0022 7361 5050	GBP
ING Bank Śląski S.A.	08 1050 0086 1000 0022 7361 5167	JPY
ING Bank Śląski S.A.	94 1050 0086 1000 0022 7361 5365	USD
ING Bank Śląski S.A.	79 1050 0086 1000 0022 9217 6779	HUF
ING Bank Śląski S.A.	56 1050 0086 1000 0023 0308 3873	CAD
ING Bank Śląski S.A.	04 1050 0086 1000 0023 0346 3497	NOK
ING Bank Śląski S.A.	85 1050 0086 1000 0023 0881 9446	CHF
ING Bank Śląski S.A.	33 1050 0086 1000 0023 1159 8656	AUD
ING Bank Śląski S.A.	11 1050 0086 1000 0023 1614 2047	CZK
ING Bank Śląski S.A.	82 1050 0086 1000 0090 3015 4364	SEK
ING Bank Śląski S.A.	80 1050 0086 1000 0090 3015 4497	TRY
ING Bank Śląski S.A.	68 1050 0086 1000 0090 3036 4427	HUF
ING Bank Śląski S.A.	46 1050 0086 1000 0090 3036 4435	GBP
ING Bank Śląski S.A.	24 1050 0086 1000 0090 3036 4443	CZK
ING Bank Śląski S.A.	29 1050 0086 1000 0090 3036 4450	CHF
ING Bank Śląski S.A.	28 1050 0086 1000 0090 3036 4468	USD
ING Bank Śląski S.A.	36 1050 0086 1000 0090 3075 7174	EUR
Deutsche Bank Polska S.A.	47 1880 0009 0000 0013 0000 8009	PLN
Deutsche Bank Polska S.A.	75 1880 0009 0000 0019 3500 2000	PLN
Deutsche Bank Polska S.A.	04 1880 0009 0000 0013 0000 8007	TRY
Deutsche Bank Polska S.A.	25 1880 0009 0000 0013 0000 8017	CZK
Deutsche Bank Polska S.A.	15 1880 0009 0000 0013 0000 8003	EUR
Deutsche Bank Polska S.A.	52 1880 0009 0000 0013 0000 8016	HUF
Deutsche Bank Polska S.A.	36 1880 0009 0000 0013 0000 8013	NOK
Deutsche Bank Polska S.A.	85 1880 0009 0000 0013 0000 8004	USD
Deutsche Bank Polska S.A.	58 1880 0009 0000 0013 0000 8005	GBP
Deutsche Bank Polska S.A.	68 1880 0009 0000 0013 0000 8019	SEK
Deutsche Bank Polska S.A.	95 1880 0009 0000 0013 0000 8018	CHF

Deutsche Bank Polska S.A.	84 1880 0009 0000 0013 0000 8022	CAD
Deutsche Bank Polska S.A.	57 1880 0009 0000 0013 0000 8023	RON
Deutsche Bank Polska S.A.	30 1880 0009 0000 0013 0000 8024	DKK

### 3.5. The rights and obligations attributable to agreements related to the activities of the Principal Undertaking

All rights and obligations related to the activities of the Principal Undertaking shall be transferred to ING Bank Śląski S.A., including these under agreements, law, legal transactions, in particular the rights and obligations in relation to customers to whom the Company Being Divided provides brokerage services, in relation to counterparties, in relation to Krajowy Depozyt Papierów Wartościowych S.A., KDPW\_CCP S.A. and Giełda Papierów Wartościowych w Warszawie S.A., as well as the rights and obligations related to the participation of the Company Being Divided in the compensation system, referred to in Article 133 of the Act on training in financial instruments and the rights and obligations related to the participation in the settlement fund and ASO security fund.

In particular, the rights and obligations under the following agreements related to the activities of the Principal Undertaking shall be transferred to ING Bank Śląski S.A.:

- agreements for the provision of brokerage services (securities recorded in customers' accounts maintained at the Company Being Divided for customers to whom the Company Being Divided provides brokerage services shall be transferred to ING Bank Śląski S.A.);
  - lease agreements;
  - telecommunications agreements;
  - IT and licence agreements;
  - bank account maintenance agreements;
  - other agreements related to the activities of the Principal Undertaking,
- i.e. the rights and obligations attributable to agreements and legal relations listed in Table 3.5 below.

*Table 3.5. The list of agreements related to the activities of the Principal Undertaking*

No	Party	Subject of the agreement	Agreement date (in the case of a single agreement)
<b>Agreements relating to the provision of brokerage services</b>			
1.	RETAIL CUSTOMERS	AGREEMENTS FOR THE PROVISION OF BROKERAGE SERVICES	-
2.	INSTITUTIONAL CUSTOMERS	AGREEMENTS FOR THE PROVISION OF BROKERAGE SERVICES	-
3.	ISSUERS/SELLERS	AGREEMENTS FOR OFFERING	-
4.	BANKS - DEPOSITORIES	AGREEMENTS FOR THE PROVISION OF SECURITIES AND GUARANTEE OF PAYMENT	-
5.	GIEŁDA PAPIERÓW WARTOŚCIOWYCH W WARSZAWIE S.A.	RIGHTS AND OBLIGATIONS UNDER MEMBERSHIP IN GPW S.A.	23.07.1997 (Stock Exchange Board Resolution No 106/492/97)
6.	KRAJOWY DEPOZYT PAPIERÓW WARTOŚCIOWYCH S.A.	AGREEMENT FOR PARTICIPATION IN THE DEPOSIT SYSTEM OPERATED BY KDPW S.A., AND LEGAL RELATIONS THEREUNDER, INCLUDING:  - RIGHTS AND OBLIGATIONS UNDER THE	26.06.1997 (KDPW S.A. Management Board Resolution No 307/97)

		<p>PARTICIPATION OF ING SECURITIES S.A. IN THE SYSTEM FO COMPENSATIONS,</p> <p>- UNDERTAKING ON THE FILING OF STATEMENTS AND SENDING DOCUMENTS IN THE ELECTRONIC FORM OF 5 FEBRUARY 2009</p> <p>- RIGHTS AND OBLIGATIONS UNDER THE PARTICIPATION OF ING SECURITIES S.A. IN THE SETTLEMENT FUND OF KDPW OR IN ASO KDPW SECURITY FUND, OPERATED BY KDPW S.A.,</p> <p>- RIGHTS AND OBLIGATIONS UNDER THE ENTRY INTO THE DEPOSIT SYSTEM OF SETTLEMENT ORDERS, REFERRED TO IN § 51 OF KDPW REGULATIONS, INDICATING ING SECURITIES S.A. AS A PARTY TO THE SETTLEMENT,</p> <p>- RIGHTS AND OBLIGATIONS UNDER THE ENTRY OF OTHER DOCUMENTS INTO THE DEPOSIT SYSTEM BY ING SECURITIES S.A.,</p> <p>- LOANS OF SECURITIES CONCLUDED AS PART OF THE DEPOSIT SYSTEM BY ING SECURITIES S.A.</p>	
7.	KRAJOWY DEPOZYT PAPIERÓW WARTOŚCIOWYCH S.A.	AGREEMENT FOR PARTICIPATION IN THE REPOSITORY OF TRANSACTIONS	06.02.2014 (KDPW S.A. Management Board Resolution No 129/14)
8.	KDPW_CCP S.A.	<p>AGREEMENT FOR PARTICIPATION IN THE SETTLEMENT SYSTEM OPERATED BY KDPW_CCP S.A.,</p> <p>AGREEMENTS FOR ESTABLISHMENT OF FINANCIAL SECURITY IN THIS SYSTEM AND FINANCIAL SECURITY AGREEMENTS WITH REGARD TO SECURITY DEPOSITS, REFERRED TO IN THE PARTICIPATION AGREEMENT, AND ASSETS CONTRIBUTED BY ING SECURITIES AS SECURITY DEPOSITS, TOGETHER WITH REVENUE FROM MANAGEMENT OF SECURITY DEPOSITS,</p> <p>PARTICIPATIONS IN THE SETTLEMENT FUND AND SECURITY FUNDS, REFERRED TO IN THE PARTICIPATION AGREEMENT, AND ASSETS CONTRIBUTED BY ING SECURITIES TO THESE FUNDS, TOGETHER WITH REVENUE FROM MANAGEMENT OF THE RESOURCES OF THESE FUNDS,</p> <p>LEGAL RELATIONS ESTABLISHED AS A RESULT OF ACCEPTANCE OF TRANSACTIONS FOR SETTLEMENT IN THIS SYSTEM, WHERE ING SECURITIES IS A PARTY TO THE SETTLEMENT (ALL ITEMS RECORDED IN THE SETTLEMENT SYSTEM MAINTAINED BY KDPW_CCP S.A.), AND ASSETS USED FOR THE SETTLEMENT OF THESE TRANSACTIONS,</p> <p>TRANSACTIONS CONCLUDED BY ING SECURITIES WHICH ARE TRANSFERRED FOR SETTLEMENT IN THIS SYSTEM,</p>	01.07.2011 (KDPW CCP S.A. Management Board Resolution No 22/11)

		<p>ANY OTHER LEGAL TRANSACTIONS UNDER THE AGREEMENT FOR PARTICIPATION IN THE SETTLEMENT SYSTEM OPERATED BY KDPW_CCP,</p> <p>THE RIGHTS AND OBLIGATIONS RESULTING FROM OR CONNECTED WITH THE SUBMISSION OF STATEMENTS BY ING SECURITIES TO KDPW_CCP, REFERRED TO IN THE FOR PARTICIPATION IN THE SETTLEMENT SYSTEM OPERATED BY KDPW_CCP, INCLUDING THE STATEMENT FOR THE APPROPRIATE FULFILMENT OF THE OBLIGATION TO REPORT DERIVATIVE INSTRUMENTS TO THE REPOSITORY OF TRANSACTIONS, AND STATEMENT SUBMITTED TO KDPW_CCP IN ACCORDANCE WITH SWI AGREEMENT CONCLUDED BY AND BETWEEN ING SECURITIES AND KRAJOWY DEPOZYT PAPIERÓW WARTOŚCIOWYCH S.A.</p>	
9.	FRIGOOPOL S.A.	AGREEMENT FOR THE DEPOSIT OF SHARES	22.01.1996
10.	ZABRZAŃSKIE ZAKŁADY MECHANICZNE S.A. (CURRENTLY KOPEX MACHINERY S.A.)	AGREEMENT FOR THE DEPOSIT OF SHARES	01.05.2008
11.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	25.07.1997
12.	ASBISC ENTERPRISES PLC.	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	09.10.2007
13.	FARMACOL S.A.	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	26.02.2003
14.	MOSTOSTAL WARSZAWA S.A.	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	13.12.1996
15.	PRONOX TECHNOLOGY S.A. (CURRENTLY REGNON S.A.)	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	13.04.2007
16.	RAFAMET S.A.	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	28.11.2002
17.	REMAK S.A.	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	24.05.2005
18.	SECUS PIERWSZY FUNDUSZ INWESTYCYJNY SPÓŁEK NIEPUBLICZNYCH	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	13.09.2006
19.	WILBO S.A.	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	16.04.2012
20.	WITTCHEN S.A.	AGREEMENT FOR THE PERFORMANCE OF THE ISSUE SPONSOR FUNCTION	09.10.2015
21.	AKINVESTMENT	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.08.2014
22.	AS LHV PANK	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	17.10.2012

23.	ATA YATIRIM MENKUL KIYMETLER A.Ş. (TURKEY)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.08.2014
24.	AUERBACH GRAYSON AND COMPANY LCC	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	16.10.2012
25.	BARCLAYS CAPITAL SECURITIES LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	24.09.2010
26.	BGC PARTNERS MENKUL DEGERLER A.Ş. (TURKEY)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	27.05.2014
27.	BNP PARIBAS ARBITRAGE	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	04.10.2011
28.	BNP PARIBAS SECURITIES S.C.A	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.01.2013
29.	BTIG LCC	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.02.2013
30.	CITIGROUP GLOBAL MARKETS LTD OF CITIGROUP CENTRE	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	21.09.2006
31.	CREDIT SUISSE SECURITIES (EUROPE) LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	16.02.2009
32.	ECZACIBASI MENKUL DEGERLER A.Ş. (TURKEY)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	30.12.2013
33.	EQUILOR BEFEKTETÉSI ZRT	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	12.02.2015
34.	EUROXX SECURITIES	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	02.07.2014
35.	FINANS INVEST A.Ş.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	03.02.2015
36.	GARANTI YATIRIM MENKUL KIYMETLER A.Ş. (TURKEY)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	24.06.2014
37.	GOLDMAN SACHS INTERNATIONAL	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	02.11.1999
38.	HSBC BANK PLC	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	28.10.2009
39.	ICAP SECURITIES LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	01.09.2004
40.	ING LONDON B.V. BRANCH	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	16.01.1997
41.	INTERKAPITAL	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	12.02.2015
42.	INVESTMENT TECHNOLOGY GROUP LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	01.10.2006

43.	IS YATIRIM MENKUL DEGERLER A.Ş. (TURKEY)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	31.12.2013
44.	JP MORGAN SECURITIES LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	02.11.2000
45.	KEPLER CHEUVREUX	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	28.05.2014
46.	KNIGHT CAPITAL EUROPE LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	23.11.2010
47.	LIBERUM CAPITAL LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	26.11.2010
48.	MERILL LYNCH INTERNATIONAL	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	12.10.2011
49.	MIRABAUD SECURITIES	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	11.07.2013
50.	NATIXIS BLEICHROEDER LLC/NATIXIS SECURITIES AMERICAS LLC	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	01.10.2006
51.	NOMURA INTERNATIONAL PLC	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	06.03.2006
52.	OPPENHEIMER EUROPE LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.08.2014
53.	OYAK SECURITIES	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	17.07.2014
54.	OYAK YATRIM MENKUL DEGERLER A.Ş.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.08.2014
55.	PATRIA FINANCE A.Ş.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	16.11.2012
56.	PICTET CANADA L.P.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	28.04.2009
57.	RAIFFEISEN ZENTRALBANK OSTERREICH AG RAIFFEISEN CENTROBANK AG ( AUSTRIA) - RAIFFEISEN CENTROBANK AG (36002011)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	23.12.2003
58.	RAYMOND JAMES FINANCIALS (USA)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.08.2014
59.	RENAISSANCE SECURITIES (CYPRUS) LTD	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	22.04.2014
60.	ROKLEN 360	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	12.11.2013
61.	SEKER YATIRIM MENKUL DEGERLER A.Ş. (TURKEY)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.08.2014

62.	STATE STREET GLOBAL MARKETS INTERNATIONAL LIMITED	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.09.2010
63.	SWISS CAPITAL S.A.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	05.02.2013
64.	TEB YATIRIM MENKUL DEGERLER A.Ş.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	11.03.2015
65.	UBS AG LONDON	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	04.05.2000
66.	UNLU MENKUL DEGERLER A.Ş.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	15.05.2014
67.	VTB CAPITAL PLC	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	01.02.2013
68.	WOOD&COMPANY FINANCIAL SERVICES	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.08.2014
69.	YAPI KREDI YATIRIM MENKUL DEGERLER A.Ş. (TURKEY)	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	14.08.2014
70.	YATIRIM FINANSMAN MENKUL DEGERLER A.Ş.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	16.06.2014
71.	BURGAN SECURITIES A.S.	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	2015-10-28
72.	AS AVARON ASSET MANAGEMENT	AGREEMENT WITH THE BROKER TO EXECUTE ORDERS TO BUY OR SELL FINANCIAL INSTRUMENTS	2015-11-05
73.	DI CARRERA SP. Z O.O.	INTERMEDIATION IN THE PERFORMANCE OF CERTAIN BROKERAGE ACTIVITIES FOR ING SECURITIES S.A.	04.02.2011
74.	ING BANK N.V., LONDON BRANCH	AGREEMENTS FOR THE PROVISION OF SECURITIES AND GUARANTEE OF PAYMENT	11.01.2004
75.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE PAYOUT OF DIVIDEND	01.06.1998
76.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR INTERMEDIATION IN THE PERFORMANCE OF CERTAIN BROKERAGE ACTIVITIES FOR INVESTMENT FIRM ING SECURITIES S.A.	22.07.2011
77.	ING BANK ŚLĄSKI S.A.	AGREEMENT ON CO-OPERATION IN THE FIELD OF CREDIT IN BROKERAGE ACCOUNT FOR THE PURCHASE OF SECURITIES	15.01.2013
78.	PIONEER PEKAO TFI S.A.	UNDERSTANDING ON THE TERMINATION OF THE AGREEMENT FOR SALE AND REDEMPTION OF PARTICIPATION UNITS CONCLUDED ON 09.03.2010	30.06.2011
79.	DEUTSCHE BANK POLSKA S.A.	AGREEMENT FOR KEEPING THE REGISTER OF FOREIGN SECURITIES	25.01.2013
<b>LEASE AGREEMENTS</b>			
80.	ING BANK ŚLĄSKI S.A.	SUBLEASE AGREEMENT FOR PREMISES IN UL. MURCKOWSKA KATOWICE (BACK-UP CENTRE)	01.06.2013
81.	ING BANK ŚLĄSKI S.A.	SUBLEASE AGREEMENT (UL. PUŁAWSKA 2, WARSAW)	30.10.2013
82.	ING BANK ŚLĄSKI S.A.	SUBLEASE AGREEMENT FOR PREMISES /WARSAW UL. MALCZEWSKIEGO - BACK-UP CENTRE/	01.07.2014
83.	NOWY PLAC UNII S.A. (CURRENTLY BLETWOOD)	LEASE AGREEMENT (WARSAW, UL. PUŁAWSKA 2)	23.04.2013

84.	ING BANK ŚLĄSKI S.A.	LEASE AGREEMENT FOR PREMISES UL. SOKOLSKA 34	01.10.2010
<b>TELECOMMUNICATION AGREEMENTS</b>			
85.	ATM S.A.	AGREEMENT FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES	11.07.2011
86.	EXATEL S.A.	FRAMEWORK AGREEMENT FOR TELECOMMUNICATION NETWORK	05.06.2014
87.	EXATEL S.A.	CONTRACT FOR SERVICES PROVIDED BY EXATEL S.A.	13.03.2012
88.	EXATEL S.A.	FRAME RELAY PORT	23.10.2014
89.	EXATEL S.A.	FRAME RELAY PVC	23.10.2011
90.	EXATEL S.A.	VPN MPLS	23.10.2014
91.	ORANGE POLSKA S.A.	AGREEMENT FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES IN ORANGE MOBILE NETWORK	11.05.2015
92.	ORANGE POLSKA S.A.	AGREEMENT FOR THE PROVISION OF SERVICES - INTERNET DSL	22.10.2013
93.	ORANGE POLSKA S.A.	AGREEMENT FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES FOR CORPORATE CUSTOMERS	03.04.2015
94.	ORANGE POLSKA S.A.	AGREEMENTS FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES (INTERNET, MOBILE PHONES)	18.08.2011 TP, 27.06.2014 Orange
95.	TELEKOMUNIKACJA S.A. (CURRENTLY ORANGE S.A.)	AGREEMENT FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES	04.11.2013
96.	TELESTRADA GT	AGREEMENT FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES NO 472/421 (HELPLINE NUMBER 800 209 909)	07.12.2012
97.	TELESTRADA S.A.	AGREEMENT FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES NO 472/475	24.04.2014
98.	T-MOBILE POLSKA S.A.	AGREEMENT FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES	28.08.2013
99.	ULLINK (FRANCE)	MEMBERSHIP AGREEMENT (CO-OPERATION IN THE FIELD OF COMMUNICATION SERVICES)	25.09.2013
<b>IT AND LICENCE AGREEMENTS</b>			
100.	AVET AND NETWORK SECURITY SP. Z O.O.	ICT SYSTEMS SECURITY MONITORING	01.11.2009
101.	ING BANK NV	BD CISION, CLIENT MANAGEMENT & BUSINESS MANAGEMENT UNITS	01.04.2015
102.	ARISE SP. Z O.O.	ARISE ARGOS OMS SYSTEM IMPLEMENTATION	25.03.2013
103.	ARISE SP. Z O.O.	ARISE ARGOS OMS SYSTEM LICENCE AGREEMENT	25.03.2013
104.	ARISE SP. Z O.O.	ARISE ARGOS OMS SYSTEM MAINTENANCE AGREEMENT	01.10.2013
105.	ARISE SP. Z O.O.	ARISE ARGOS MBO SYSTEM LICENCE AGREEMENT	23.08.2013
106.	ARISE SP. Z O.O.	ARISE ARGOS MBO SYSTEM MAINTENANCE AGREEMENT	30.12.2013
107.	ARISE SP. Z O.O.	ARISE ARGOS OMS ALGO SYSTEM LICENCE AGREEMENT	02.04.2015
108.	ARISE SP. Z O.O.	ARISE ARGOS OMS ALGO SYSTEM MAINTENANCE AGREEMENT	02.04.2015
109.	COMARCH S.A.	SYSTEM IMPLEMENTATION MASTER AGREEMENT	30.12.2011
110.	COMARCH S.A.	MAINTENANCE AGREEMENT	30.12.2011

111.	COMARCH S.A.	UNDERSTANDING ON TECHNICAL ASSISTANCE	30.09.2014
112.	COMARCH S.A.	AGREEMENT FOR SIGNATURE REGISTRATION AND STORAGE SYSTEM/2172/U/2007/A1-2008	19.10.2007
113.	CONTIUM S.A. (CURRENTLY UNITY S.A.)	IMPLEMENTATION OF THE WEBSITE FOR MOBILE DEVICES	30.10.2008
114.	OMGEO LIMITED	PROVISION OF OMGEO CTM & OMGEO ALERT APPLICATION	20.03.2015
115.	IPREO HOLDINGS LLC	PROVISION OF DB VISION APPLICATION	07.05.2009
116.	GPW S.A.	USE OF THE SIGN "NEWCONNECT RYNEK AKCJI GPW"	11.10.2007
117.	GPW S.A.	LICENCE AGREEMENT FOR MARKET DATA	31.12.2016
118.	GPW S.A.	AGREEMENT FOR ACCESS TO STOCK EXCHANGE IT SYSTEMS	12.09.2012
119.	ING BANK NV, LONDON BRANCH	AGREEMENT FOR USE OF CUSTOMER RELATIONS MANAGEMENT SYSTEM	01.04.2015
120.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE PROVISION OF SERVICES - RE IT SERVICES - MAN, GWAN network, VOiP etc.	11.08.2014
121.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE PROVISION OF SERVICES - ELECTRONIC MAIL	27.05.2014
122.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE PROVISION OF SERVICES IN THE FIELD OF IT (ELECTRONIC MAIL, BLACKBERRY, ACTIVE DIRECTORY, CIC, LYNC, IDENTITIES)	11.08.2014
123.	ING SERVICES POLSKA SP. Z O.O.	SLA AGREEMENT - HOSTING OF SYSTEM RESOURCES FOR ARGOS OMS	10.04.2013
124.	ING SERVICES POLSKA SP. Z O.O.	AGREEMENT SLA - DATA HOSTING ON ISP DISK RESOURCES (NETAPP)	07.04.2014
125.	ING SERVICES POLSKA SP. Z O.O.	PROVISION OF IT SERVICES	30.12.2005
126.	ING SERVICES POLSKA SP. Z O.O.	AGREEMENT FOR THE PROVISION OF IT SERVICES	01.04.2012
127.	ING SERVICES POLSKA SP. Z O.O.	FRAMEWORK AGREEMENT FOR THE PROVISION OF IT SERVICES	01.03.2013
128.	ING SERVICES POLSKA SP. Z O.O.	SLA AGREEMENT - HOSTING OF SYSTEM RESOURCES FOR STATICA	01.03.2013
129.	ING SERVICES POLSKA SP. Z O.O.	AGREEMENT FOR HOSTING OF SYSTEM RESOURCES FOR ARGOS RM	17.03.2014
130.	ING SERVICES POLSKA SP. Z O.O.	SLA AGREEMENT RE HOSTING OF SYSTEM RESOURCES FOR MQ SERVERS	13.08.2014
131.	ING SERVICES POLSKA SP. Z O.O.	SLA AGREEMENT FOR HOSTING OF SYSTEM RESOURCES FOR CXT	19.11.2014
132.	ING SERVICES POLSKA SP. Z O.O.	SLA - PRIVATE CLOUD	01.02.2014
133.	ING SERVICES POLSKA SP. Z O.O.	AGREEMENT FOR THE PROVISION OF IT SERVICES	08.05.2007
134.	ING SERVICES POLSKA SP. Z O.O.	SLA AGREEMENT - HOSTING OF SYSTEM RESOURCES FOR CXT	29.09.2014
135.	ING SERVICES POLSKA SP. Z O.O.	UNDERSTANDING ON MAINTENANCE OF FOREX DATA BACKUP	01.09.2015
136.	LINEDATA SERVICES INC.	AGREEMENT ON THE PROVISION OF ICT SERVICES (FIX)	05.09.2014
137.	LIVECHAT SP. Z O.O.	SALE OF SOFTWARE	29.06.2007
138.	QBS JAN KUBAŃ	SOFTWARE IMPLEMENTATION AND LICENCE AGREEMENT	22.05.2012
139.	STATICA SP. Z O.O.	LICENCE AGREEMENT	06.02.2013
140.	STATICA SP. Z O.O.	CONTRACT FOR TECHNICAL SUPPORT OF STOCK EXCHANGE SERVICES	06.02.2013
141.	STATICA, GRZEGORZ KMITA (CURRENTLY STATICA SP. Z O.O.)	COLLOCATION AGREEMENT	01.03.2008

142.	SYGNET S.A.	AGREEMENT FOR THE PROVISION OF MAINTENANCE SERVICES AND DEVELOPMENT OF SIDOMA FRONT END AND ARCHIVE SIDOMA SYSTEMS	11.12.2014
143.	SYGNET S.A.	AGREEMENT FOR THE SALE OF LICENCE AND SUPPORT OF SIDOMA FE SYSTEM IMPLEMENTATION	31.03.2014
144.	TP S.A.	AGREEMENT FOR THE PROVISION OF IP VPN SERVICES	01.07.2011
145.	UNIZETO SP. Z O.O.	SPONSORSHIP AGREEMENT FOR THE PROVISION OF QUALIFIED CERTIFICATION SERVICES	28.06.2004
146.	UNIZETO TECHNOLOGIES SA (FORMERLY SP. Z O.O.)	SUBSCRIPTION AGREEMENT	09.06.2005
<b>BANK ACCOUNT MAINTENANCE AGREEMENTS</b>			
147.	DEUTSCHE BANK POLSKA S.A.	AGREEMENT FOR OVERNIGHT DEPOSIT FROM FUNDS IN THE MAIN ACCOUNT	28.01.2014
148.	ING BANK ŚLĄSKI S.A.	PLN BANK ACCOUNT AGREEMENT	21.09.2001
149.	ING BANK ŚLĄSKI S.A.	CURRENCY BANK ACCOUNT AGREEMENT	24.06.2003
150.	ING BANK ŚLĄSKI S.A.	AUTOMATED OVERNIGHT DEPOSIT AGREEMENT	30.03.2006
<b>OTHER AGREEMENTS</b>			
151.	ACE EUROPEAN GROUP LIMITED SP. Z O.O.	POLICY NO PLBBBA04645115 GROUP INSURANCE FOR FOREIGN TRAVEL	revolving
152.	AIG EUROPE S.A.	INSURANCE CONTRACT POLICY 2364000126	27.10.2008
153.	ALPHABET POLSKA FLEET MANAGEMENT SP. Z O.O.	VEHICLE LEASE AGREEMENT	27.05.2015
154.	BENEFIT SYSTEMS S.A.	AGREEMENT FOR THE PROVISION OF SERVICES TO CUSTOMER'S EMPLOYEES AS PART OF THE EMPLOYEE BENEFIT PROGRAMME BY PARTNERS OF BENEFIT SYSTEMS AND BENEFIT SYSTEMS	10.11.2015
155.	BLOOMBERG FINANCE L.P.	INFORMATION SERVICE	20.03.2000
156.	CARLSON WAGONLIT TRAVEL SP. Z O.O.	TRAVEL AGENCY SERVICES	22.10.1996
157.	DEUTSCHE BANK POLSKA S.A.	SECURITY DEPOSIT AGREEMENT	25.01.2013
158.	DEUTSCHE BANK POLSKA S.A.	AGREEMENT ON DB-DIRECT INTERNET	08.08.2008
159.	DHL EXPRESS (POLAND)	NATIONAL EXPRESS ROAD TRANSPORT	28.04.2008
160.	DHL EXPRESS (POLAND)	AGREEMENT FOR NATIONAL EXPRESS ROAD TRANSPORT OF GOODS	09.12.2014
161.	EDEN SPRINGS SP. Z O.O.	AGREEMENT FOR LEASE OF EDEN EQUIPMENT AND WATER SUPPLY	11.08.2015
162.	EKOAKTA SP. Z O.O. (CURRENTLY RHENUS LOGISTICS S.A.)	STORAGE OF DOCUMENTS	30.06.2008
163.	ELE TAXI	PROVISION OF TRANSPORT SERVICES	19.02.2014
164.	ERGO HESTIA S.A.	POLICY NO 901006649934 RE PROPERTY INSURANCE	revolving
165.	EVEND SP. Z O.O.	LEASE OF PARKING SPACES IN EUROPLEX	01.10.2013
166.	EVER GRUPA SP. Z O.O.	RE HOUSEKEEPING	02.11.2013
167.	EVER GRUPA SP. Z O.O.	RE HOUSEKEEPING - HANDYMAN	02.12.2013

168.	FLINT SP. Z O.O.	LEASE OF ESPRESSO MACHINE	05.04.2007
169.	BUFIKS BIURO USŁUG FINANSOWO - KSIĘGOWYCH SP. Z O.O.	ACCOUNTING CONSULTANCY AGREEMENT	07.12.2015
170.	INWEMER S.A.	HOUSEKEEPING SERVICES AGREEMENT	26.06.2014
171.	ING CAR LEASE SP. Z O.O. (CURRENTLY ALPHABET POLSKA FLEET MANAGEMENT SP. Z O.O.)	OPERATING LEASE AGREEMENT OF VEHICLES	24.07.2006
172.	ING BANK ŚLĄSKI S.A.; IRON MOUNTAIN SP. Z O.O.; IRON MOUNTAIN POLSKA SERVICES SP. Z O.O.	AGREEMENT FOR THE PROVISION OF DOCUMENT STORAGE AND OTHER SERVICES	01.03.2013
173.	ING BANK ŚLĄSKI S.A.	PERSONNEL AND PAYROLL SERVICES AGREEMENT	01.10.2003
174.	ING BANK ŚLĄSKI S.A.	PAYMENT CARD AGREEMENT	27.07.2004
175.	ING BANK ŚLĄSKI S.A.	CHARGE CARD FRAMEWORK AGREEMENT	18.06.2010
176.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE PRINTING AND ENVELOPING REGULAR AND IRREGULAR MAILINGS	30.07.2010
177.	ING BANK ŚLĄSKI S.A.	DEBIT CARD FRAMEWORK AGREEMENT	14.10.2013
178.	ING BANK ŚLĄSKI S.A.	SAFE DEPOSIT BOXES LEASE AGREEMENTS	15.04.2015
179.	ING BANK ŚLĄSKI S.A.	UNDERSTANDING FOR THE BANK ACCOUNT MAINTENANCE AGREEMENT	25.06.2015
180.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE PROVISION OF CUSTODY SERVICES	01.10.2006
181.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE USE OF ING BUSINESS ONLINE	11.06.2008
182.	ING BANK ŚLĄSKI S.A.	FRAMEWORK AGREEMENT FOR GUARANTEE LINES	28.07.2008
183.	ING BANK ŚLĄSKI S.A.	UNDERSTANDING ON THE SPECIFICATION OF CONTENTS OF REPORTS AND SUBMITTING THEM TO ING BANK ŚLĄSKI S.A. BY ING SECURITIES S.A.	30.08.2011
184.	ING BANK ŚLĄSKI S.A.	UNDERSTANDING ON THE PROVISION OF INFORMATION NECESSARY FOR THE PROPER FULFILMENT OF OBLIGATIONS IN THE FIELD OF ANTI-MONEY LAUNDERING AND TERRORISM FINANCING IN ENTITIES BEING MEMBERS OF A FINANCIAL HOLDING	27.03.2012
185.	ING BANK ŚLĄSKI S.A.	SLA AGREEMENT FOR THE PROVISION OF DATA FOR REPORTING PURPOSES	01.07.2013
186.	ING BANK ŚLĄSKI S.A.	OUTSOURCING AGREEMENT - THE TRANSFER OF PERSONAL DATA	19.09.2013
187.	ING BANK ŚLĄSKI S.A.	AGREEMENT FOR THE OUTSOURCING OF PERSONAL DATA PROCESSING, ARCHIVING OF DOCUMENTATION AND CERTAIN ACTIVITIES RELATED TO FINANCIAL SECURITY MEASURES BY ING BANK ŚLĄSKI S.A.	20.10.2014
188.	ING BANK ŚLĄSKI S.A.	UNDERSTANDING ON THE SETTLEMENT OF COSTS OF ELECTRICITY CONSUMED IN OFFICE PREMISES OF ING SECURITIES IN THE BUILDING AT PLAC UNII IN WARSAW, UL. PUŁAWSKA 2, 5TH FLOOR.	22.09.2014
189.	ING BANK ŚLĄSKI S.A.	LEASE AGREEMENT /SIGNAGE, ACCESS CONTROL SYSTEM IN WARSAW/	01.11.2014

190.	ING BANK ŚLĄSKI S.A.	UNDERSTANDING ON THE ACTIVITIES OF THE NON-FINANCIAL RISK STEERING COMMITTEE OF ING BANK ŚLĄSKI GROUP	20.11.2013
191.	ING BANK ŚLĄSKI S.A.	NON-DISCLOSURE AGREEMENT	27.07.2015
192.	ING TFI (CURRENTLY NN INVESTMENT PARTNERS TFI S.A.)	AGREEMENT ON PAYING EMPLOYEES' CONTRIBUTIONS TO INVESTMENT FUNDS UNDER THE EMPLOYEE PENSION PLAN	16.07.2012
193.	ING TFI (CURRENTLY NN INVESTMENT PARTNERS TFI S.A.)	CONTRACT FOR THE DISTRIBUTION OF INVESTMENT FUNDS	07.10.2002
194.	ING TOW. UBEZPIECZEŃ NA ŻYCIE S.A.	GROUP LIFE INSURANCE ( POLICY NR 0000082G)	22.05.1998
195.	TU WARTA S.A.; TU ALLIANZ S.A.	PROPERTY INSURANCE POLICY	01.04.2015
196.	TU WARTA S.A.; TU ALLIANZ S.A.	CIVIL LIABILITY INSURANCE POLICY	01.04.2015
197.	JARD - PRESS S.A. (CURRENTLY KOLPORTER SP. Z O.O.)	PRESS DELIVERY	21.03.2001
198.	K.GIBASZEWSKA MACRONEXT SP. Z O.O.	INSET/CSV FILE WITH MACROECONOMIC DATA FOR THE WEB SERVICE	20.08.2009
199.	K.GIBASZEWSKA MACRONEXT SP. Z O.O.	AGREEMENT FOR THE PROVISION OF STOCK EXCHANGE CALENDAR	02.04.2012
200.	POLISH FINANCIAL SUPERVISION AUTHORITY	AGREEMENT FOR THE USE OF PORTAL SYSTEM	15.03.2011
201.	KPMG AUDYT SP. Z O.O.	AGREEMENT FOR CERTIFICATION SERVICES	16.07.2013
202.	KPMG AUDYT SP. Z O.O.	AGREEMENT FOR AUDIT OF FINANCIAL STATEMENTS	16.07.2013
203.	LAW FIRM - BARBARA JĘDRAS	LEGAL SERVICE AGREEMENT	01.03.2006
204.	MEDICOVER SP. Z O.O.	AGREEMENT FOR THE PROVISION OF PRIVATE MEDICAL CARE SERVICES	04.10.2007
205.	LUX MED. SP. Z O.O.	MEDICAL CARE	26.03.1997
206.	LYRECO POLSKA S.A.	CO-OPERATION AGREEMENT	06.06.2002
207.	MARRO SP. Z O.O.	RE FURNITURE - TOWER PROJECT	28.09.2013
208.	MPT SP. Z O.O.	AGREEMENT FOR THE PROVISION OF INTERMEDIATION SERVICES IN THE FIELD OF TRANSPORT	27.09.2007
209.	NEWTON MEDIA SP. Z O.O.	AGREEMENT FOR THE PROVISION AND USE OF INFORMATION	11.05.2015
210.	NPU SP. Z O.O. S.K.A	PARKING SPACE SUBLEASE AGREEMENT	30.12.2014
211.	OCE - POLAND LTD SP. Z O.O./ (CURRENTLY CANON SP. Z O.O.)	PHOTOCOPIER LEASE	31.11.1999
212.	PAŃSTWOWE PRZEDSIĘBIÓRSTWO UŻYTECZNOŚCI PUBLICZNEJ "POCZTA POLSKA"	PO BOX	16.06.2005
213.	POCZTA POLSKA S.A.	PROVISION OF POSTAL SERVICES	15.07.2010
214.	POCZTA POLSKA S.A.	AGREEMENT NO 209/CPRH4-2/2011/S/K/EP	15.03.2011
215.	POCZTA POLSKA S.A.	AGREEMENT NO 2683/CPRH4-2/2011/B/PA	03.10.2011
216.	PPUP POCZTA POLSKA	CORPORATE POSTAL SERVICES	31.10.2008
217.	PROF-MED PRZYCHODNIA MEDYCYNY PRACY I PROFILAKTYKI ZDROWOTNEJ PRZY HUCIE BAILDON SP. Z O.O.	AGREEMENT FOR EMPLOYEES' MEDICAL EXAMINATIONS	28.03.2002
218.	REUTERS LTD.	ACCESS THE SERVICE PD02271 (RE ACCESS TO SERVICES PD02271)	16.06.1997

219.	REUTERS ON-LINE S.A.	TERMS AND CONDITIONS OF REUTERS INVESTOR SERVICE DISTRIBUTION	28.08.2000
220.	SAWO RECYKLING SP.J.	DISPOSAL OF SECRET DOCUMENTS, WASTE PAPER	12.11.2013
221.	SKRIVANEK SP. Z O.O.	TRANSLATIONS	01.07.2007
222.	SEGAFREDO	AGREEMENT FOR THE PURCHASE OF COFFEE AND MAINTENANCE OF ESPRESSO MACHINE	02.09.2015
223.	THOMSON REUTERS (MARKETS) EUROPE SA	INFORMATION SERVICES AGREEMENT	25.03.2015
224.	THOMSON REUTERS LTD.	DISTRIBUTION OF STOCK EXCHANGE DATA	17.09.2010
225.	UNIBIT SP. Z O.O.	SUPPLIES OF CONSUMABLES	07.02.2007
226.	UNIVERSAL EXPRESS DISTRIBUTION SP. Z O.O.	STORAGE OF DOCUMENTS	01.05.2003
227.	XERRO - POLSKA	MAINTENANCE OF PHOTOCOPYING EQUIPMENT	01.12.2008
228.	ASSOCIATION OF POLISH BANKS	RESTRICTED DOCUMENTS SYSTEM	05.11.2007
229.	VAN PUR S.A.	PRELIMINARY CO-OPERATION AGREEMENT	16.10.2015

### 3.6. Rights to personal data filing systems

Following the Division, the following personal data filing systems recorded at GIODO shall be transferred to ING Bank Śląski:

- Customer Database of ING Securities S.A. - book number 000575 in the GIODO Register
- Internet Service Subscribers Register of Dom Maklerski Bank Śląski<sup>2</sup> - book number 053663 in the GIODO Register

In addition, following the Division, the following personal data filing systems submitted for registration in letter ref. K/PZ/IN/4078/2015 of 15.06.2015 shall be transferred to ING Bank Śląski:

- Archive Data Database of ING Securities S.A.
- Marketing Data Filing System of ING Securities S.A.

In addition, following the Division, the exclusive right to collect and reuse data with regard to this part of the data filing system containing personal data of employees of ING Securities S.A. which contains data of potential employees of ING Securities S.A., current employees of ING Securities S.A. to become employees of ING Bank Śląski S.A. after the Division, and archive data of employees of ING Securities S.A, allocated in the Division Plan to the Principal Undertaking, shall be transferred to ING Bank Śląski S.A.

### 3.7. Rights to other data filing systems and databases and datasheets

Following the Division, the following data filing systems, databases and datasheets, located on the servers listed below, shall be transferred to ING Bank Śląski:

1. CXT (3 servers)
2. OMS (2 servers)
3. MBO Arise (1 server)
4. QBS (2 servers)
5. Sidoma Archive (2 servers)
6. MS SQL server and archive databases (1 server)
7. Applications of the Department of Records and Settlements (1 server)
8. Scanned customers' documents (2 servers)
9. Various documents (FAPISP01)

<sup>2</sup> A request to delete the aforesaid data filing system from the GIODO Register was submitted in letter ref. K/PZ/IN/4078/2015 of 15.06.2015

## 10. Various documents (FAPISP02)

and on permanent media

1. Telephone calls (DVDs)
2. Additional backups from additional back-up archive (DVDs, magnetic tapes)

In addition, following the Division, the rights to data the outsourcing of which is based on agreements concluded, and which are related to the activities of the Principal Undertaking shall be transferred to ING Bank Śląski.

### **3.8. Positions (employees) related to the activities of the Principal Undertaking, and liabilities under employment contracts concluded with employees of the Principal Undertaking**

Following the Division, the rights and obligations attributable to employment contracts with employees of the Principal Undertaking, whose list as at the date of signing of the Division Plan is presented in Table No 3.8.1, shall be transferred to ING Bank Śląski S.A. Similarly, subject to the contracts in List No 5, following the Division, ING Bank Śląski S.A. shall become a party to contracts for a specific task and fee-for-task contracts related to the activities of the Principal Undertaking, concluded by the Company Being Divided, listed in Tables 3.8.2 – 3.8.4.

Following the Division, the documentation concerning the aforesaid employees and persons working for the Company Being Divided under contracts for a specific task and fee-for-task contracts shall be forwarded to ING Bank Śląski S.A.

The employees of ING Securities S.A., being transferred to ING Bank Śląski S.A. as part of the Division, and the Works Council of ING Securities S.A. shall be informed of the acquisition by ING Bank Śląski S.A. of the rights and obligations related to employment contracts under Article 23<sup>1</sup> of the Labour Code. In addition, ING Bank Śląski S.A. shall inform the Works Council and Trade Unions at ING Bank Śląski S.A. of the transfer of some employees of ING Securities S.A. to ING Bank Śląski S.A., following the Division.

*Table 3.8.1. A list of existing employment contracts and employment related contracts concluded with Company's employees allocated to the Principal Undertaking*

No	Personnel number	Position
1.	17000014	Records and settlements senior specialist
2.	17000017	Records and share registers specialist
3.	17000022	IT and Telecommunications Department Director
4.	17000026	Senior broker assistant
5.	17000028	Finance and accounting senior specialist
6.	17000029	Finance and accounting specialist
7.	17000032	Process control and verification specialist
8.	17000035	Reporting and finance specialist
9.	17000037	Administration and Management Board service inspector
10.	17000039	Supervision senior specialist
11.	17000041	IT system development senior specialist

12.	17000043	Deputy Director - Issue Preparation Section Head
13.	17000047	Sales trader
14.	17000048	Vice-president of the Management Board
15.	17000051	Reporting specialist
16.	17000052	Head of Research
17.	17000056	Head of Institutional Customer Settlement Team
18.	17000058	Telephone and online service specialist
19.	17000060	Financial settlements specialist
20.	17000061	IT and Telecommunications Department Deputy Director
21.	17000064	IT system development senior specialist
22.	17000069	Head of Sales and Execution
23.	17000071	Records and Settlements Department Director
24.	17000072	Institutional customer service specialist
25.	17000073	Head of IT and Telecommunications Team
26.	17000074	Telephone and Online Service Centre Director
27.	17000076	IT systems and telecommunications senior specialist
28.	17000077	Legal counsel
29.	17000078	Records and Settlements Department Deputy Director
30.	17000081	Records and settlements senior specialist
31.	17000083	Operations and settlements co-ordinator
32.	17000087	Customer service specialist
33.	17000094	Head of Management Board Office
34.	17000099	Senior Equity Analyst
35.	17000101	Controlling specialist
36.	17000104	Analyst
37.	17000111	Retail Customers Department Director
38.	17000112	Broker assistant
39.	17000114	Member of the Management Board
40.	17000116	Member of the Management Board
41.	17000118	Personnel and payroll specialist
42.	17000120	Financial settlements specialist
43.	17000121	Finance and accounting specialist
44.	17000122	PW account and customer cash account inspector

45.	17000123	Retail customer records and settlements specialist
46.	17000125	IT system administration senior specialist
47.	17000127	Head of Controlling Team
48.	17000130	IT system administration senior specialist
49.	17000131	IT system administration senior specialist
50.	17000133	Head of Risk Management Team
51.	17000134	PW account and customer cash account inspector
52.	17000138	Accounting Department Director - Chief Accountant
53.	17000142	Risk management senior specialist
54.	17000143	Senior broker assistant
55.	17000146	Office manager
56.	17000152	Broker assistant
57.	17000158	Deputy Director - Advisory Services Section Head
58.	17000163	Equity Analyst
59.	17000165	IT systems and telecommunications specialist
60.	17000167	Team Head
61.	17000171	Operations and settlements co-ordinator
62.	17000172	PW account and customer cash account inspector
63.	17000178	Auditor
64.	17000180	Application development senior specialist
65.	17000181	Analyst
66.	17000183	Telephone and online service specialist
67.	17000186	Institutional customer records and settlements specialist
68.	17000187	Management Board service specialist
69.	17000189	Product manager
70.	17000192	Auditor
71.	17000194	Assistant
72.	17000195	Technology Director
73.	17000198	Junior analyst
74.	17000199	Senior sales trader
75.	17000201	Telephone and online service specialist
76.	17000203	Supervision inspector
77.	17000205	Deputy Head of Research

78.	17000210	Reporting specialist
79.	17000216	Risk management specialist
80.	17000220	Deputy Chief Accountant
81.	17000222	Supervision senior specialist
82.	17000223	IT system administration specialist
83.	17000224	Member of the Management Board
84.	17000225	Equity Analyst
85.	17000228	Senior broker assistant
86.	17000229	IT system administration specialist
87.	17000233	Head of Advisory Services and Analysis Team
88.	17000234	IT system administrator
89.	17000238	IT system administration specialist
90.	17000239	IT system administration specialist
91.	17000252	President of the Management Board
92.	17000253	Operations and settlements co-ordinator
93.	17000254	Senior Equity Analyst
94.	17000255	Specialist analyst
95.	17000257	Legal counsel
96.	17000259	Application development specialist
97.	17000261	Junior specialist analyst

*Table 3.8.2. Contracts for a specific task with own employees*

<b>No</b>	<b>Personnel number</b>	<b>Agreement date</b>
1.	17000052	2012-10-22
2.	17000205	2015-05-01
3.	17000254	2015-03-18
4.	17000163	2013-04-27

*Table 3.8.3. Other contracts for a specific task*

<b>No</b>	<b>Subject of the agreement</b>	<b>Agreement date</b>
1.	Preparing analyses, reports, opinions and comments related to companies	2015-06-01

*Table 3.8.4. Fee-for-task contracts*

No	Subject of the agreement	Agreement date
1.	The provision of services in the field of occupational health and safety	2008-07-01
2.	Conducting the process of identification, risk assessment and acceptance of customer in line with ING Group standards	2013-01-02
3.	Conducting the process of identification, risk assessment and acceptance of customer in line with ING Group standards	2013-01-02
4.	Implementation and overseeing the compliance with information security policies and standards, in accordance with ING Group Policies and Standards	2015-01-10

### 3.9. Decisions, permits, concessions and allowances as well as tax rulings in writing related to the activities of the Principal Undertaking

Following the Division, the decisions, permits, concessions and allowance as well as tax rulings in writing, presented in Table 3.8 below, shall be transferred to ING Bank Śląski S.A.

Table 3.9. Decisions, permits and tax rulings in writing related to the activities of the Principal Undertaking

No	Signature /number	Issuing authority	Subject	Issue date	Notes
1.	KPWIG-4021-11/2001	Securities and Exchange Commission	The permit for the brokerage activity in the field of: 1) accepting and transferring orders to buy or sell financial instruments; 2) executing orders, referred to in section 1, on account of the person issuing the order; 3) buying or selling financial instruments on own account; 4) investment advisory services; 5) offering financial instruments; 6) providing services in the implementation of contracts for investment and service underwriting or entering into and performing other contracts of a similar nature, if they relate to financial instruments; 7) storing or recording financial instruments, including maintaining securities accounts and omnibus accounts, and maintaining cash accounts; 8) providing advisory services to companies on capital structure, corporate strategy or other issues related to the structure or strategy; 9) providing advisory services and other services on mergers, divisions and acquisitions; 10) preparing investment analyses, financial analyses and other recommendations of a general nature relating to transactions in financial instruments; 11) providing additional services relating to service or investment underwriting.	22.05.2001	In the notification of 14.12. 2004, sent to KPWiG, ING Securities advised that it conducts or expects to conduct activities in the field specified in section 5), 7), 8) and 9).
2.	DFL/4020/179/19/I/12/9/09/10/PK	Polish Financial Supervision Authority	The permit for brokerage activities in the field of preparing investment analyses, financial analyses and other recommendations of a general nature relating to transactions in financial instruments.	07.10.2010r.	
3.	DRK/WL/4020/40/22/2014/12/1	Polish Financial Supervision Authority	The permit for the brokerage activity in the field of investment advisory services.	16.12.2014	

4.	DLU/620/21 7/2/2012/JB	Polish Financial Supervision Authority	Decision on entry into the register of the employee pension plans of the employee pension plan established by ING Securities S.A. in the form of the agreement on the payment by the employer of employees' contribution to the investment fund.	10.08.2012	
5.	IPPB2/415- 382/07- 2/SR	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on personal income tax with regard to the application of 50% deductible costs	24.01.2008	
6.	IPPB2/415- 363/07- 2/AS	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on personal income tax with regard to the recognition of expenses related to the acquisition of shares as tax deductible in proportion to the shares sold	08.02.2008	
7.	IPPB2/415- 927/11- 2/MK	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on personal income tax with regard to the taxation of interest and discount on bonds acquired by way of inheritance/gift	27.01.2012	
8.	IPPB2/415- 927/11- 3/MK	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on personal income tax with regard to the determination of the purchase price of bonds in taxation of interest and discount on bonds acquired by way of inheritance/gift	27.01.2012	
9.	IPPP2/443- 653/12- 2/KOM	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on value added tax with regard to the application of VAT exemption for the service of offering of financial instruments provided by the Applicant	18.09.2012	

10.	IPPP2/443-652/12-2/RR	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on value added tax with regard to tax exemption of services related to the sale and redemption of participation units and the tax treatment of additional remuneration received by the Company	20.09.2012	
11.	IPPP2/443-857/12-2/JW	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on value added tax with regard to VAT exemption for the services	02.10.2012	
12.	IPPP1/443-603/12-2/AS	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on value added tax with regard to taxation of services involving the function of the share issue sponsor in connection with the admission of the shares to public trading	09.10.2012	
13.	IPPP1/443-604/12-2/ISZ	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on value added tax with regard to tax exemption of fees for activities related to financial instruments in the customer's account and transactions related to cash balances in the customer's account	10.10.2012	
14.	IPPP1/443-604/12-3/ISZ	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on value added tax with regard to tax exemption of fees charged for the activities of an administrative nature	10.10.2012	
15.	IPPP3/443-702/12-2/KC	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on value added tax with regard to VAT exemption for the services of dividend payout	11.10. 2012	

16.	IPPB2/415-1065/12-3/MG	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on personal income tax with regard to the possibility of transmitting PIT-8C by the paying agent to the taxpayer by means of electronic communication	22.02. 2013	
17.	IPPB6/4510-83/15-2/TO	Director of the Tax Chamber in Warsaw authorised by the Minister of Finance	Tax ruling on corporate income tax with regard to the time of origination of the revenue from benefits under the system of compensations assigned to the Company by KDPW	31.07.2015	
18.	IBPB-1-3/4510-422/15/JKT	Director of the Tax Chamber in Katowice authorised by the Minister of Finance	Tax ruling on corporate income tax with regard to the tax consequences of the planned company division transaction.	04.12.2015	
19.	IBPP3/4512-695/15/ASz	Director of the Tax Chamber in Katowice authorised by the Minister of Finance	Tax ruling on value added tax with regard to the recognition of the Principal Undertaking and the Auxiliary Undertaking as organised parts of the enterprise, within the meaning of Article 2 section 27e of the Act, and the exemption of VAT taxation under Article 6 section 1 on the transfer of a part of assets to the Bank and the Acquiring Company, and the absence of the obligation to adjust the input tax by ING Securities S.A.	08.12.2015	
20.	DRK/WNF/486/6/2/16	Polish Financial Supervision Authority	The decision to exempt ING Securities S.A. with its registered office in Katowice from the obligations specified in Article 412 section 1, Article 413 section 1 and Article 415 section 1 of CRR Regulation	08.12.2015	

### **3.10. Archive**

Following the Division, archived files and documents (the archive) related to the activities of the Principal Undertaking shall be transferred to ING Bank Śląski S.A., whether these are located on machinery and equipment or are the subject of the agreements referred to in this List.

**LIST No 4 to ING Securities S.A. Division Plan**

**List of proceedings associated with the Principal Undertaking**

<b>No</b>	<b>Creditor</b>	<b>Description of the subject of dispute</b>
1.	A former employee of ING Securities SA	A former employee's claim for reinstatement.
2.	The heirs of a former customer of ING Securities SA	The customer's claim for damages in respect of securities that supposedly belonged to the deceased, but were not on his account.

<b>No</b>	<b>Debtor</b>	<b>Description of the subject of dispute</b>
1.	A former customer of ING Securities SA	Reimbursement of awarded costs of proceedings.
2.	A former employee of ING Securities SA	Loss caused by a crime.
3.	A former employee of ING Securities SA	Loss caused by a crime.
4.	A former employee of ING Securities SA	Loss caused by a crime.
5.	A counterparty of ING Securities SA	Amounts due for the function of the issue sponsor.
6.	A counterparty of ING Securities SA	Amounts due for intermediation in the sale of shares.
7.	A counterparty of ING Securities SA	Amounts due for the function of the issuer's marker-maker.

## LIST No 5 to ING Securities S.A. Division Plan

### The description of assets and agreements, permits, concessions and allowances attributable to Nowe Usługi S.A.

Following the Division, the assets of the Company Being Divided related to the activities of the Auxiliary Undertaking, as listed below, shall be transferred to Nowe Usługi S.A.

#### 5.1. Tangible fixed assets

Following the Division, tangible fixed assets used by the Auxiliary Undertaking located in Katowice, at ul. Sokolska 34, shall be transferred to Nowe Usługi S.A.

The specification of tangible fixed assets related to the activities of the Auxiliary Undertaking is presented in Tables 5.1.1 and 5.1.2. below.

Table 5.1.1. The specification of fixed assets related to the activities of the Auxiliary Undertaking

Group	Abbreviated name	Type	Name	Number of units	Account
<b>4</b>	<b>Machines and devices Group 4</b>		<b>Computer units</b>		<b>3140</b>
subgroup 42		491	micro-computers PC	1	03140-02
			Computers - laptops	2	

Table 5.1.2. The specification of fixed assets with low initial value related to the activities of the Auxiliary Undertaking

Abbreviated name	Name	Number of units	Account
<b>Additional equipment</b>	<b>Additional equipment</b>		<b>03190</b>
	micro-computers PC	2	03190-00000819
	system telephones	2	03190-00000819

#### 5.2. Intangible assets

Following the Division, intangible assets related to the activities of the Auxiliary Undertaking shall be transferred to Nowe Usługi S.A.

The specification of intangible assets is presented in Table 5.2.

Table 5.2. The list of intangible assets related to the activities of the Auxiliary Undertaking

Abbreviated name	Name	Number of units	Account
Intangible assets with low initial value	<b>Software and domains</b>		<b>04109</b>
	Polska Edukacja Gieldowa domain	1	<b>04109-00000001</b>

### 5.3. Rights to personal data filing systems

Following the Division, the exclusive right to collect and reuse data with regard to this part of the data filing system containing personal data of employees of ING Securities S.A. which contains data of potential employees of ING Securities S.A., current employees of ING Securities S.A. to become employees of Nowe Usługi S.A. after the Division, and archive data of employees of ING Securities S.A, allocated in the Division Plan to the Auxiliary Undertaking, shall be transferred to Nowe Usługi S.A.

In addition, following the Division, the following data filing systems submitted to GIODO for registration in letter ref. K/IN/608/2016 of 28.01.2016 shall be transferred to Nowe Usługi S.A.:

- "List of participants of training courses on website edukacjagieldowa.pl" located in company UNITY S.A.

### 5.4. Rights to other data filing systems and datasheets

Following the Division, the following data filing system shall be transferred to Nowe Usługi S.A.:

"List of persons filing complaints about the product ING Turbo" hosted on the Main Server (D) in folder [\\fapisp01\ingsecurities\ZCP2.](#)

In addition, following the Division, the rights to data the outsourcing of which is based on agreements concluded, and which are related to the activities of the Auxiliary Undertaking shall be transferred to Nowe Usługi S.A.

### 5.5. The rights and obligations attributable to agreements related to the activities of the Auxiliary Undertaking

All rights and obligations related to the activities of the Auxiliary Undertaking shall be transferred to Nowe Usługi S.A., including these attributable to agreements, laws, legal transactions, i.e. the rights and obligations under agreements and legal relations listed in Table 5.4 below.

Table 5.5. The list of agreements related to the activities of the Auxiliary Undertaking

No	Party to the agreement	Subject of the agreement	Conclusion date
1.	ING Bank N.V.	Marketing and promotion SLA	28.08.2015
2.	ING Bank Śląski S.A.	Agreement for the provision of education, marketing and brokerage market research services	31.08.2015
3.	ING Bank Śląski S.A.	PLN bank account agreement	21.09.2001
4.	ING Bank Śląski S.A.	EUR bank account agreement	17.02.2015
5.	Alior Bank SA	Agreement - brokerage account maintenance	28.01.2009

6.	BOŚ SA	Agreement - brokerage account maintenance	2003
7.	BZ WBK SA	Agreement - brokerage account maintenance	2003
8.	PKO Bank Polski S.A.	Agreement - brokerage account maintenance	27.02.2015
9.	TELESTRADA S.A.	AGREEMENT FOR THE PROVISION OF TELECOMMUNICATIONS SERVICES NO 472/416 (HELPLINE NUMBER 800 00 77 66 - TURBO RELATED HELPLINE)	09.11.2012

### 5.6. Other assets related to the activities the Auxiliary Undertaking

The assets related to the activities of the Auxiliary Undertaking, as specified below, shall be transferred to ING Bank Śląski S.A.:

- funds deposited in bank accounts listed in Table No 5.5 below;
- receivables from counterparties for whom the Company Being Divided conducts education and promotional activities;
- trade receivables related to the activities of the Auxiliary Undertaking;
- receivables from employees who will become the employees of Nowe Usługi S.A. on the Division Date;
- net deferred income tax assets in the part related to the activities of the Auxiliary Undertaking;
- prepayments related to the activities of the Auxiliary Undertaking.

*Table 5.6. Bank accounts related to the activities of the Auxiliary Undertaking<sup>1</sup>*

Bank name	Account number	Currency
ING Bank Śląski S.A.	39 1050 0086 1000 0022 2115 2644	PLN
ING Bank Śląski S.A.	34 1050 0086 1000 0023 1327 2664	PLN
ING Bank Śląski S.A.	88 1050 0086 1000 0090 3051 7230	EUR

### 5.7. The rights and obligations attributable to employment contracts

Following the Division, the rights and obligations attributable to employment contracts with employees related to the activities of the Auxiliary Undertaking, whose list as at the date of signing of the Division Plan is presented in Table No 5.7, shall be transferred to Nowe Usługi S.A.

Following the Division, the documentation concerning the aforesaid employees of the Company Being Divided shall be forwarded to Nowe Usługi S.A.

The employees of ING Securities S.A., being transferred to Nowe Usługi S.A. as part of the Division, and the Works Council of ING Securities S.A. shall be informed of the acquisition by Nowe Usługi S.A. of the rights and obligations related to employment contracts under Article 23<sup>1</sup> of the Labour Code.

<sup>1</sup> The rights and obligations attributable to agreements related to the maintenance of these bank accounts shall be also transferred to Nowe Usługi S.A.

*Table 5.7. A list of existing employment contracts with employees transferred to Nowe Usługi*

<b>No</b>	<b>Personnel number</b>	<b>Position</b>
1.	17000030	Education and Promotion Department Director
2.	17000197	Marketing specialist
3.	17000251	Sales support specialist

### **5.9. Archive**

Following the Division, archived files and documents (the archive) related to the activities of the Auxiliary Undertaking shall be transferred to Nowe Usługi S.A., whether these are located on machinery and equipment or are the subject of the agreements referred to in this List.

## 5.8. Decisions and tax rulings in writing related to the activities of the Auxiliary Undertaking

Following the Division, the decisions and tax rulings in writing, presented in Table 3.7 below, shall be transferred to Nowe Usługi S.A.

*Table 5.8. Decisions and tax rulings in writing related to the activities of the Auxiliary Undertaking*

No	Signature /number	Issuing authority	Subject	Issue date
1.	DLU/620/217/2 /2012/JB	Polish Financial Supervision Authority	Decision on entry into the register of the employee pension plans of the employee pension plan established by ING Securities S.A. in the form of the agreement on the payment by the employer of employees' contribution to the investment fund.	10.08.2012
2.	IBPB-1-3/4510-422/15/JKT	Director of the Tax Chamber in Katowice authorised by the Minister of Finance	Tax ruling on corporate income tax with regard to the tax consequences of the planned company division transaction.	04.12.2015
3.	IBPP3/4512-695/15/ASz	Director of the Tax Chamber in Katowice authorised by the Minister of Finance	Tax ruling on value added tax with regard to the recognition of the Principal Undertaking and the Auxiliary Undertaking as organised parts of the enterprise, within the meaning of Article 2 section 27e of the Act, and the exemption of VAT taxation under Article 6 section 1 on the transfer of a part of assets to the Bank and the Acquiring Company, and the absence of the obligation to adjust the input tax by ING Securities S.A.	08.12.2015

**LIST No 6 to ING Securities S.A. Division Plan**

**List of proceedings associated with the Auxiliary Undertaking**

At the date of this Division Plan, ING Securities S.A. was not a party to any proceedings before courts or competent authorities associated with the activities of the Auxiliary Undertaking.