

**List of documents prepared by the ENEA Capital Group and, at the request of the shareholder - State Treasury, made available to the potential investor, i.e. representatives of RWE AG during the due diligence process**

**ENEA S.A.**

1. Selected ENEA S.A. financial statements (non-consolidated and consolidated) as well as more detailed information associated with financial statements from the years 2004 - 1st half 2009 together with independent auditor reports and opinions to financial statements and reports on company activities (to the degree relating to selected subsidiaries).
2. ENEA S.A. accounting policies.
3. Selected documents and information regarding tax issues associated with company activities.
4. Selected information regarding insurance and associated services.
5. Information regarding risk and cash management principles.
6. Selected statutory and organisational information including: company statute, bylaws, selected internal procedures and rules.
7. Information and selected documents relating to litigation and proceedings before administrative authorities including actions taken against members of the ENEA S.A. Management Board that did not receive a discharge for the year 2008.
8. Selected information regarding strategic ENEA S.A. development directions.
9. Documents and information regarding the structure and principles of operation of the ENEA capital group including: principles of ownership supervision, principles relating to the remuneration of Supervisory Board members, selected arrangements regarding the distribution, protection and dissemination of information.
10. Information regarding share sales agreements of selected subsidiaries together with information regarding the need to obtain competition authority approval.
11. Information regarding transport resources within the ENEA capital group.
12. Information regarding the IT Strategy of the company in the years 2007-2009 as well as selected data regarding the operations of the company EP BUT S.A.
13. Selected data regarding employee issues, disputes and arrangements made, bylaws in force and guarantees of employment.
14. Documents and information regarding obtained licenses and approved tariffs.
15. Information regarding selected commercial contracts including those with other companies from the ENEA capital group.

## **ENEA Operator Sp. z o.o.**

1. Selected financial statements of the company as well as more detailed information associated with financial statements from the years 2007 - 1st half 2009 together with independent auditor reports and opinions to financial statements and reports on unit activities. Selected data regarding company assets.
2. ENEA Operator Sp. z o.o. accounting principles.
3. Selected documents and information regarding tax issues associated with the activities of ENEA Operator Sp. z o.o.
4. Selected statutory information including: company articles of association, bylaws, instructions, procedures, organisational drawings and information regarding the spinning-off of ENEA Operator Sp. z o.o. from OSD.
5. Selected minutes of Extraordinary Shareholders' Meetings as well as minutes from Supervisory Board meetings.
6. Selected information regarding insurance issues.
7. Information regarding selected commercial contracts including those for the purchase of electricity.
8. Selected information regarding audits carried out by State authorities as well as internal documentation and audits.
9. Selected technical information including that relating to: the network and its standards, schematic drawings and network efficiency, outages, carried out maintenance quality management systems.
10. Selected information relating to environmental protection including reclamation and hazardous materials.
11. Information and selected documents relating to court cases and proceedings before administrative authorities as well as associated information.
12. Selected information regarding company development and investment strategies.
13. Selected information regarding ENEA Operator Sp. z o.o. vehicles.
14. Selected information regarding IT systems in use within the company, their components, users, billing systems and sales systems as well as IT projects.
15. Selected information regarding accounts, settlements with clients, readings, work organisation, customer service and claims handling.
16. Selected information regarding employee issues including work conditions, accidents, disputes and agreements reached, bylaws in force, employment guarantees, trade unions, employment level and remuneration.
17. Documents and information regarding granted licenses and approved tariffs as well as other decision issued by the President of the Energy Regulatory Office (URE).

## **Elektrownia Kozenice S.A.**

1. Selected financial statements of the company as well as more detailed information associated with financial statements from the years 2006 - 1st half 2009 together with independent auditor reports and opinions to financial statements and reports on unit activities.
2. Company accounting policies.
3. Selected documents and information regarding tax issues associated with company activities.
4. Information regarding F/X and interest risk management and together with a description of transactions associated with financial instruments.
5. Selected statutory and organisational information including: company articles of association, bylaws, selected internal procedures and rules.
6. Selected information regarding audits carried out by State authorities in the year 2009.
7. Information regarding the technical condition of the power plant.
8. Key information relating to environmental aspects associated with plant operations including CO2 emissions certificates and environmental reserves opened.
9. Information and selected documents relating to court cases and proceedings before administrative authorities.
10. Information regarding the level of computerisation of the company.
11. Selected data regarding employee issues, disputes and arrangements made, bylaws in force and guarantees of employment.
12. Information relating to selected commercial contracts including those associated with the purchase of coal and the sale of electricity.
13. Information regarding the state of advancement of work associated with the construction of a power unit with a capacity of approximately 1,000 MW in Świerze Górne.

## **Elektrownie Wodne Sp. z o.o.**

1. Selected data regarding company assets.
2. Selected statutory information including: company articles of association, bylaws, organisational structure.
3. Selected technical information including that relating to: the technical characteristics of the power plant, information regarding outages, repairs, maintenance and modernisation, investments as well as production levels and norms.
4. Selected information relating to license, terms and conditions for the securing of such as well as associated fees.
5. Selected information relating to environmental protection including contamination, reclamation, emission limits, hazardous materials and associated undertakings.
6. Selected information regarding company development directions.
7. Information regarding worker safety standards within the company.

## **Przedsiębiorstwo Energetyki Ciepłej in Śrem S.A.**

1. Selected data regarding company assets and investment plans.
2. Selected technical information regarding company assets.

## **Miejska Energetyka Ciepła Sp. z o.o. in Piła**

1. Selected information relating to investments made in fixed assets.
2. Selected commercial information including a description of contracts associated with the sale of thermal energy.
3. Selected information relating to environmental protection including a list of hazardous materials and emissions.
4. Information regarding company employee rights and guarantees.
5. Selected information regarding the technical condition of the company as well as opportunities and threats relating to the operations of the company.

## **Przedsiębiorstwo Energetyki Ciepłej Sp. z o.o. in Oborniki**

1. Selected financial statements of the company as well as more detailed information associated with financial statements from the year 2008 and 1st half 2009 together with independent auditor reports and opinions to financial statements and reports on unit activities.
2. Accounting policies.
3. Selected documents and information regarding tax issues and other liens associated with company activities.
4. Selected statutory and organisational information including: company articles of association and organisational structure.
5. Insurance policies.
6. Information relating to selected commercial agreements signed by the company.
7. Selected information regarding licenses, fees associated with such as well as tariffs.
8. Selected information regarding the technical condition of company assets.
9. Selected information relating to environmental protection including a list of decisions and rulings as well as selected information regarding the types of wastes created by the company as well as their quantities.
10. Selected information and documents relating to employee issues including collective bargaining agreements signed, employee rights and guarantees as well as remuneration arrangements.
11. Information regarding IT systems being used as by the company.