

Poznań, dated 5 August 2014

STATEMENTS OF THE MANAGEMENT BOARD
CONCERNING RELIABILITY OF PREPARATION OF THE FINANCIAL STATEMENTS AND
CONCERNING THE ENTITY AUTHORISED TO AUDIT FINANCIAL STATEMENTS

Statement of the Management Board on reliability of preparation of the financial statements:

The Management Board of ENEA S.A. declares that according to its best knowledge:

- condensed consolidated financial statement for H1 2014 and comparative data were prepared in accordance with the current principles of accounting and truly, reliably and clearly reflect the economic and financial position of ENEA Capital Group and the financial result of ENEA Capital Group for the presented periods,
- condensed non-consolidated financial statement for H1 2014 and comparative data were prepared in accordance with the current principles of accounting and truly, reliably and clearly reflect the economic and financial position of ENEA S.A. and the financial result of ENEA S.A. for the presented periods,
- report of the Management Board on the operations of ENEA Capital Group in H1 2014 reflects the actual image of the development and achievements and situation of ENEA Capital Group including the description of fundamental threats and risks.

Statement of the Management Board concerning the entity authorised to audit financial statements:

The Board of ENEA S.A. represents that KPMG Audyt Sp. z o.o., the entity authorised to review financial statements, conducting the review of the condensed consolidated financial statement of ENEA Capital Group for H1 2014 and the condensed non-consolidated financial statement of ENEA S.A. for H1 2014 was selected in accordance with the applicable legal regulations. The entity and statutory auditors reviewing the aforementioned statements complied with the conditions concerning issuing unbiased and independent reports from reviews of, respectively, the semi-annual condensed financial statement and the semi-annual non-consolidated financial statement in accordance with the legal regulations and professional standards being in force.

President of the Board **Krzysztof Zamasz**

Member of the Board **Dalida Gepfert**

Member of the Board **Grzegorz Kinelski**

Member of the Board **Paweł Orlof**