

Poznań, 13 August 2013

**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 the first half of 2013 and comparative data were prepared in accordance with the current rules of accounting and truly, reliably and clearly reflect the economic and financial condition of the ENEA Capital Group and the financial result of the ENEA Capital Group for the presented periods,
- condensed non-consolidated financial statement for the first half of 2013 and comparative data were prepared in accordance with the current rules of accounting and truly, reliably and clearly reflect the economic and financial condition of ENEA S.A. and the financial result of ENEA S.A. for the presented periods,
- Board's report on the operations of the ENEA Capital Group in the first half of 2013 reflects the actual image of the development, achievements and situation of the ENEA Capital Group, including the description of the main threats and risks.

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

The Management 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 the ENEA Capital Group for the first half of 2013 and the condensed non-consolidated financial statement of ENEA S.A. for the first half of 2013 was selected in accordance with relevant legal provisions. The entity and statutory auditors reviewing the above-mentioned statements complied with the conditions concerning issuing unbiased and independent reports on reviews of, respectively, the half-yearly condensed consolidated financial statement and the half-yearly condensed non-consolidated financial statement in accordance with the legal provisions 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**                      .....