

Poznań, 30 August 2012

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 2012 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 2012 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 from activity of the ENEA Capital Group in the first half of 2012 reflects the actual image of the development and achievements and situation of the ENEA Capital Group including the description of basic 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 the ENEA Capital Group for the first half of 2012 and the condensed non-consolidated financial statement of ENEA S.A. for the first half of 2012 was selected in accordance with relevant 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 half-yearly condensed financial statement and the half-yearly non-consolidated financial statement in accordance with the legal regulations and professional standards being in force.

President of the Board **Maciej Owczarek**

Member of the Board **Janusz Bil**

Member of the Board **Hubert Rozpędek**

Member of the Board **Krzysztof Zborowski**