

Poznań, 29 August 2011

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

**Statement of the Management Board concerning reliability of preparation of financial statements:**

The Board of ENEA S.A. represents that according to their best knowledge:

- condensed financial statement for the I half-year of 2011 and the comparative data were prepared according to the accounting rules being in force and truly, reliably and explicitly reflect the financial condition of the ENEA Capital Group and the financial result of the ENEA Capital Group for the presented periods,
- condensed individual financial statement for the I half-year of 2011 and the comparative data were prepared according to the accounting rules being in force and truly, reliably and explicitly reflect the financial condition of the ENEA S.A. and the financial result of the ENEA S.A. for the presented periods,
- Board's report on activity of the ENEA Capital Group for the I half-year of 2011 contains a true and reliable image of the growth, achievements and situation of the ENEA Capital Group, including the description of basic risks and threats.

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

The Board of ENEA S.A. represents that Deloitte 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 I half-year of 2011 and the condensed individual financial statement of ENEA S.A. for the I half-year of 2011 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 interim condensed financial statement and the interim individual financial statement in accordance with the legal regulations and professional standards being in force.

**President of the Board**                      **Maciej Owczarek**                      .....

**Member of the Board**                      **Maksymilian Górniak**                      .....

**Member of the Board**                      **Hubert Rozpędek**                      .....

**Member of the Board**                      **Krzysztof Zborowski**                      .....