

Poznan, 12 April 2011

DECLARATION OF THE MANAGEMENT BOARD

ON THE RELIABILITY OF THE CONSOLIDATED FINANCIAL STATEMENTS AND ON THE ENTITY AUTHORISED TO AUDIT THE FINANCIAL STATEMENTS

Declaration of the Management Board on the reliability of the consolidated financial statements:

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

- the annual consolidated financial statements, together with comparative data, were prepared in accordance with binding accountancy principles and reflect the assets and financial condition of the ENEA Capital Group and the financial result of the ENEA Capital Group for the periods presented in a manner that is true, reliable and clear,
- the report of the Management Board on the operations of the ENEA Capital Group for 2010 contains a true depiction of the development, achievements and condition of the ENEA Capital Group, and this also extends to the description of core risks and dangers.

Declaration of the Management Board on the entity authorised to audit the financial statements:

The Management Board of ENEA S.A. declares that Deloitte Audyt Sp. z o.o., the entity authorised to audit the annual consolidated financial statements of the ENEA Capital Group, was selected in accordance with applicable provisions of law. The entity and the auditors auditing those financial statements met the criteria for issuing an impartial and independent opinion on the audit of the annual consolidated financial statements, in accordance with binding provisions of law and professional standards.

President of the Management Board **Maciej Owczarek**

**Vice-President of the Management Board
for Trade** **Maksymilian Górniak**

**Vice-President of the Management Board
for Economic Matters** **Hubert Rozpędek**

**Vice-President of the Management Board
for Generation** **Krzysztof Zborowski**