

Lublin, 26 May 2014

**Declaration by the Management Board
on the entity authorised to audit financial statements**

The Management Board of WIKANA S.A. declares that the entity authorised to audit financial statements, which has audited WIKANA Group's annual consolidated financial statements for 2013, was appointed in accordance with the law. The entity, as well as the statutory auditors performing the audit, complied with the conditions required to issue an impartial and independent opinion on audit of the annual consolidated financial statements, in accordance with the existing laws and professional standards.

Sławomir Horbaczewski
President of the Management Board

Robert Pydzik
Member of the Management Board

Agnieszka Maliszewska
Member of the Management Board