

Lublin, 31st August 2012

**DECLARATION OF THE MANAGING BOARD
CONCERNING THE ENTITY AUTHORISED TO AUDIT FINANCIAL STATEMENTS**

The Managing Board of WIKANA S.A. declares that the entity authorized to audit financial statements selected to examine the condensed midyear financial statement of the WIKANA Capital Group for the 1st half of 2012 was selected in compliance with legal regulations. This entity and the auditing chartered accountants met the requirements provided to ensure impartial opinion and independent report on an audit of a midyear condensed financial statement, in compliance with the valid regulations and professional standards.

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Sylwester Bogacki

President of the Managing Board

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Tomasz Grodzki

*Vice-President of the Managing Board for Financial
Issues*