

Wyględy, 23 November 2007 r.

## Approval of the Financial Statement

Pursuant to the regulations of the Accounting Act of 29 September 1994 (uniform text – Journal of Laws 2002 No. 76 item 694 with further amendments) and Resolution of the Council of Ministers of 19 October 2005 on current and periodic information published by issuers of securities (Journal of Laws 26 October 2005) the Management Board of the Company hereby declares that this financial statement provides an accurate and honest material and financial situation of the Company for the balance-sheet date and the results of the business activities of the Company for this period.

The accounting principles were applied continuously in the process of the preparation of the attached financial statement

It was assumed in the process of the valuation of assets and liabilities and establishing the financial results that the Company will continue its business activities in the foreseeable future, and does not intend to and does not have to abandon its activities or decrease its range significantly.

The Management Board hereby declares that the entity authorized to carry out the audit was selected in accordance with law regulations and that this entity and expert auditors met the requirements to pass an objective and independent opinion and an audit report in accordance with regulations of the national law.

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Leszek Wąsowicz  
President of the Management Board

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Justyna Wąsowicz  
Vice president of the Management Board

**HELIO S.A. dawniej „PH BONA” Sp. z o.o.**

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