

Wyględy, 28 February 2011

## Statement of the Management Board of HELIO S.A.

Pursuant to the regulations of Resolution of the Council of Ministers of 19 February 2009 on current and periodic information published by issuers of securities, the Management Board of the Company hereby declares that according to its best knowledge, the half-yearly condensed financial statement and comparable data have been drawn up in accordance with applicable accounting principles and reflect a true, honest and clear material and financial situation of the Company and its financial results, and that the half-yearly report of the activities of the Issuer provides a true picture of the development and achievements and the situation of the Issuer, including a description major threats and risks.

The Management Board also declares that the entity authorized to audit financial statements, reviewing the half-yearly condensed financial statements, was selected in accordance with law regulations and that this entity and expert auditors met the requirements to pass an objective and independent audit report in accordance with regulations of the national law and professional standards.

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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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