

Representation Letter of the Management Board of

Polimex-Mostostal S.A.

on fairness of preparation of the financial statements of Polimex-Mostostal S.A.

Acting as the Management Board of Polimex-Mostostal S.A., we confirm that to the best of our knowledge and belief the interim condensed financial statements of Polimex-Mostostal S.A. and the interim condensed consolidated financial statements of Polimex-Mostostal Group for the six months ended 30 July 2010 and the comparative data have been prepared in accordance with accounting principles in force and present truly and fairly the financial position and results, both with reference to Polimex-Mostostal S.A. and its Group and that the Directors' Report on the operations of Polimex-Mostostal S.A. Group for the six months ended 30 June 2010 gives a true view of the development, achievements and financial position of the Company and its Group including a description of basic risks and threats.

Warsaw, 30 August 2010

The Management Board of the Company

President of the
Management Board

Member of the
Management Board

Member of the
Management Board

Member of the
Management Board

Konrad Jaskóła

Aleksander Jonek

Grzegorz Szkopek

Zygmunt Artwik