

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 financial statements of Polimex-Mostostal S.A. and the consolidated financial statements of Polimex-Mostostal Group for the year 2012 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 the Polimex-Mostostal S.A. Company and its Group and that the Directors' Report on the operations of the Polimex-Mostostal S.A. Company and of the Group for the year 2012 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, 18th March 2013

The Management Board of the Company

Acting President of
the Board

Member of the
Management Board

Member of the
Management Board

Robert Oppenheim

Aleksander Jonek

Robert Bednarski