

Poznań, 30 September 2005

**Eurocash S.A. Management Board's Representation  
on the Reliability of Financial Statements**

Eurocash S.A. Management Board hereby represents that the semi-annual financial statements and comparable data have been drawn up according to the applicable accounting rules and to the best knowledge of Eurocash S.A. Management Board and that they present a true and fair view of the issuer's financial standing as well as its financial result and that the said financial statements contain a true illustration of the issuer's growth, achievements and situation, including the description of basic risks and threats.

<b>Position</b>	<b>Name and surname</b>	<b>Date</b>	<b>Signature</b>
Management Board President	Luis Amaral	30 Sept. 2005	
Management Board Member General Director	Rui Amaral	30 Sept. 2005	
Management Board Member Financial Director	Arnaldo Guerreiro	30 Sept. 2005	
Management Board Member Commercial Director	Pedro Martinho	30 Sept. 2005	
Management Board Member HR Director	Katarzyna Kopaszewska	30 Sept. 2005	
Management Board Member IT Director	Ryszard Majer	30 Sept. 2005	