

## **STATUTORY AUDITORS**

**March 2011**

(Translation of a letter originally issued in Portuguese)

Sonae – Sociedade Gestora de Participações Sociais, S.A.  
Lugar de Espido Via Norte - Apartado 1011  
4471-909 Maia

March 28, 2011

Dear Sirs,

For the purpose of article 289º, number 1 paragraph d) of Commercial Companies Code (*“Código das Sociedades Comerciais”*) we hereby declare that this entity, their partners and members of the Board of Directors do not own shares of Sonae – Sociedade Gestora de Participações Sociais, S.A. or any of its dominated or group companies.

Additionally, we declare that this statutory audit firm (*“Sociedade de Revisores Oficiais de Contas”*), during the past five years, and in accordance with articles 262º and 413º of the above mentioned code, has been nominated statutory auditor of a large number of companies which listing would be extremely exhaustive. In compliance with Decree-Law 487/99 dated November 16, 1999, this list was provided to the Portuguese Institute of Statutory Auditors (*“Ordem dos Revisores Oficiais de Contas”*).

We attach to this letter the *curricula* of our partners António Marques Dias and Jorge Manuel Araújo de Beja Neves, as representatives of this entity.

Yours faithfully

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Deloitte & Associados, SROC S.A.  
Representada por Jorge Manuel Araújo de Beja Neves

**ANTÓNIO MARQUES DIAS**

**March 2011**

**António Marques Dias**  
**Praça Duque de Saldanha, n.º 1 – 6.º**  
**1050-094 Lisboa**

António Marques Dias, married, born at Mação, on April 25<sup>th</sup>, 1955.

Graduation in Economics by Instituto Superior de Economia (1978).

For over five years has been developing his professional activity exclusively as a Statutory Audit, as partner and Board Member of Deloitte & Associados, SROC, S.A., being registered, since January 1986, at the Statutory Auditors Institute with number 562.

Member of the Board of Directors and Chairman of the Quality Control Commission of the Statutory Auditors Institute since January 2006.

Lisbon, 28 March 2011

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António Marques Dias

**JORGE MANUEL ARAÚJO DE BEJA NEVES**

**March 2011**

**Jorge Manuel Araújo de Beja Neves**  
**Bom Sucesso Trade Center**  
**Praça do Bom Sucesso, nº 61 – 13º**  
**4150-146 Porto**

Jorge Manuel Araújo de Beja Neves, married, born in Lisbon, on April 28<sup>th</sup>, 1960.

Graduation in Business Management, Instituto Superior de Ciências do Trabalho e Empresa (1983).

For over five years has been developing his professional activity exclusively as a Statutory Audit, as partner of Deloitte & Associados, SROC, S.A., being registered, since June 1990, at the Statutory Auditors Institute with number 746.

Lisbon, 28 March 2011

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Jorge Manuel Araújo de Beja Neves