



Consolidated report on payments to public administration authorities in 2023

Poznań, 17 April 2024

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Activity of the ENEA Group

Eight leading entities operate within the ENEA Group, each of them responsible for a specific area of business, namely:

- ENEA S.A. (Parent Company in the ENEA Group) – trade in electricity
- ENEA Operator sp. z o.o. – distribution of electricity
- ENEA Wytwarzanie Sp. z o.o., ENEA Elektrownia Połaniec S.A. and ENEA Nowa Energia Sp. z o.o. – generation and sales of electricity
- ENEA Power&Gas Trading sp. z o.o. and ENEA Trading sp. z o.o. – wholesale trade in electricity
- Lubelski Węgiel Bogdanka S.A. (LW Bogdanka) – coal mining

Other members of the ENEA Group carry out ancillary activity in relation to the operations of those listed above.

In the ENEA Group, mining activity is carried out by a subsidiary, LW Bogdanka. LW Bogdanka conducts its mining activity under mining concessions issued by the Minister of Climate and Environment (formerly the Minister of Climate).

Because mining operations are carried out exclusively by LW Bogdanka within the LW Bogdanka Group, payments to public administration authorities made by this company account for all payments in this category by both the LW Bogdanka Group and the ENEA Group.

Basis for preparation

This consolidated report on payments to public administration authorities has been prepared pursuant to § 61 of the Regulation on the Current and Periodic Information Transmitted by Securities Issuers and the Conditions for Recognizing the Information Required by the Regulations of a Non-Member State as Equivalent in conjunction with Chapter 6a, Articles 63e-63j of the Accounting Act ("Act").

ENEA Group companies are not engaged in the logging of primary forests in any primary forest areas.

Because ENEA S.A. does not carry out any operations in the mining industry nor is an entity engaged in the logging of primary forests, the Issuer does not prepare a standalone statement of payments to public administration authorities.

Mining in the ENEA Group

In the ENEA Group, mining activity is carried out by a subsidiary, LW Bogdanka.

The entity's primary line of business, according to the *Polish Classification of Business Activity*, is hard coal mining (PKD 0510Z).

LW Bogdanka is the parent company for four subsidiaries involved in activities carried out in support of mining operations:

- Łęczyńska Energetyka – provides services to the mine in the area of heat supply and is responsible for water and sewage management. Moreover, the company supplies heat to third parties, such as housing estates and other facilities in Łęczna. The company is also active in the construction and repair of district heating, water supply and sewage systems.
- EkoTRANS Bogdanka – provides the mine with services related to the transportation, removal and management of waste generated during the washing and purification of coal winnings as well as land reclamation services.
- RG Bogdanka – provides the mine with services related primarily to the performance of mining and auxiliary work and the provision of haulage services.
- MR Bogdanka – provides the mine with services related to overhaul, repair and construction services, work in machinery departments underground, reclamation and production of steel structures.

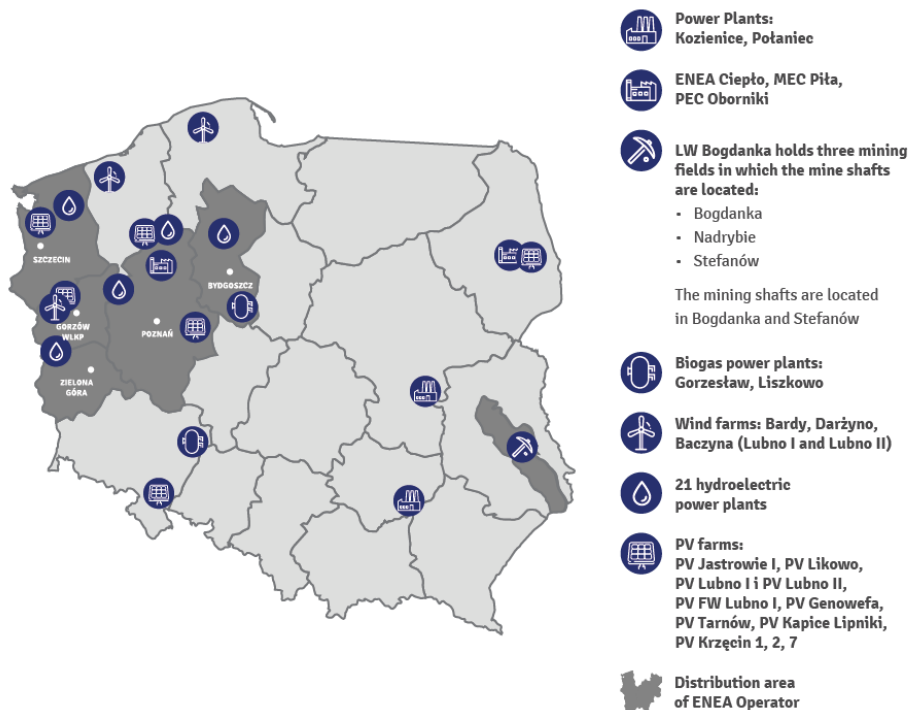
Scope of mining operations

The Mining segment comprises the following areas of activity:

- production of bituminous coal
- sales of bituminous coal
- securing the ENEA Group's raw material base

The Bogdanka Mine is located in the Central Coal District located in the north-eastern and best-explored portion of the Lublin Coal Basin. Geographically, the Central Coal District is situated within the boundaries of the Polesie Lubelskie region, with only small parts of it crossing into the Lublin Upland. Administratively, the Bogdanka Mine is located in Lubelskie Voivodship, in the area of Puchaczów municipality.

Location of mining operations and production potential



Principles adopted for the preparation of the *Consolidated report on payments to public administration authorities*

According to Article 63e(6) of the Act, payments are construed to mean the amount paid, in cash or in kind, from the activities specified in Article 63e(1) or (2), for:

- amounts due on account of production,
- taxes charged on the company's income, production or profits, except for tax on consumption, such as value added tax, personal income tax or sales tax,
- royalties,
- dividends,
- concession fees and bonuses for discovery and production,
- license fees, lease fees, setting-up fees and other levies for the granting of a license or concession,
- payments for infrastructure improvements.

In this *Consolidated report on payments to public administration authorities*, the following payment categories are included:

Payment categories defined in Article 63e of the Act	Categories of taxes and charges classified by the Group for the respective payment category included in the Act
Taxes charged on the company's income, production or profits, except for tax on consumption, such as value added tax, personal income tax or sales tax	Corporate income tax Excise duty
Concession fees and bonuses for discovery and production	Fees for mining usufruct
License fees, lease fees, setting-up fees and other levies for the granting of a license or concession	Mining fee Fees for the perpetual usufruct of land Fee for the non-gratuitous use of geological survey information

Payments to public administration authorities in 2023

All payments resulting from mining operations were made exclusively to national public administration authorities. No payments were made to any public administration authority of any other country.

The indicated payments were made by LW Bogdanka, but because mining operations are carried out exclusively by LW Bogdanka within the ENEA Group, payments to public administration authorities made by this company account for all payments in this category by the ENEA Group.

The payment amounts disclosed in this *Consolidated Report* represent the values of cash transfers made in 2023 to national public administration authorities in each category reduced by any refunds received.

All payments were made in cash and no payments were made in kind. Pursuant to Article 63f(2) of the Act, the following information is disclosed in this *Consolidated Report*:

- total amount of payments made to national public administration authorities, broken down by payments to the respective levels of public administration,
- total amount of payments, broken down by the categories specified in Article 63e(6) of the Act, made to the respective level of national public administration.

In 2023, payments to public administration authorities were not allocated to distinct projects.

Payments to public administration authorities in 2023 by entity

Description	2022 [PLN 000s]	2023 [PLN 000s]
Government administration:	92,086	115,255
Tax Office	77,137	103,614
Ministry of Climate and Environment (formerly the Ministry of Climate)	6,319	6,425
National Fund for Environmental Protection and Water Management	8,396	5,146
Tax Office in Nowy Targ	234	70
Local government administration:	38,480	35,600
Municipality Offices	38,059	35,173
County Office	421	427
TOTAL	130,566	150,855

Payments to public administration authorities in 2023 by category

Description	2022 [PLN 000s]	2023 [PLN 000s]
Government administration:	92,086	115,255
Taxes charged on the company's income, production or profits (except for value added tax, personal income tax or sales tax)	77,371	103,684
Concession fee and bonus for discovery and production	1,124	1,075
License fee, lease fee, setting-up fee and other levies for the granting of a license or concession	13,591	10,496
Local government administration:	38,480	35,600
License fee, lease fee, setting-up fee and other levies for the granting of a license or concession	38,480	35,600
TOTAL	130,566	150,855

Signatures of the Management Board

Date of approval and publication of the *Consolidated report on payments to public administration authorities in 2023*

– 17 April 2024

Signed by:

President of the Management Board

Grzegorz Kinelski

Management Board Member for Commercial Matters

Bartosz Krysta

Management Board Member for Commercial Matters

Marek Lelątko

Acting Management Board Member for Corporate Matters

Monika Starecka