

**Notice from the ENEA S.A. Management Board on the selection of an audit firm to audit the annual consolidated financial statements**

*(prepared in accordance with the requirement provided for in §71(1)(7) of the Regulation issued by the Finance Minister on 29 March 2018 (as amended) 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)*

Based on the 17 April 2024 statement by the Company's Supervisory Board on the selection of an audit firm to audit the annual consolidated financial statements, the Management Board of ENEA S.A. ("Company") hereby reports that:

— on 23 February 2023, acting in accordance with the pertinent provisions of generally applicable law and on the basis of ENEA S.A.'s internal regulations, that is relevant policies and procedures for the selection of an audit firm, in line with the recommendation of the Audit Committee, the Supervisory Board selected the audit firm PricewaterhouseCoopers Polska sp. z o.o. Audyt sp.k. with its registered office in Warsaw at. ul. Polna 11, entered in the list of entities authorized to audit financial statements kept by the National Council of Statutory Auditors under file no. 144, to carry out the following activities:

- review the standalone financial statements of ENEA S.A. and the consolidated financial statements of the ENEA Group prepared as at 30 June of the respective year (for the years 2023–2025), in accordance with EU IFRS, and prepare of a review report in Polish and English,
- audit the standalone financial statements of ENEA S.A. and the consolidated financial statements of the ENEA Group prepared as at 31 December of the respective year (for the years 2023–2025), in accordance with EU IFRS, and prepare of an audit report in Polish and English.

Notwithstanding the foregoing, the selected firm will provide additional permitted services, including verification of selected financial aspects, an audit of the regulatory report within the meaning of the Energy Law and an assessment of the Supervisory Board's compensation report for 2023, which should be prepared in accordance with Article 90g of the Act on Public Offerings and the Terms and Conditions for Introducing Financial Instruments to an Organized Trading System and on Public Companies.

— the audit firm referred to above and the members of the audit team fulfilled the conditions for the preparation of an impartial and independent report on the audit of the annual financial statements for financial year 2023 in compliance with the applicable regulations, professional standards and rules of professional ethics;

— ENEA S.A. complies with the applicable laws and regulations governing the rotation of audit firms and key certified auditors as well as mandatory break periods;

— ENEA S.A. has a policy in place on the selection of an audit firm and a policy on the provision of additional non-audit services to the issuer by the audit firm, an affiliate of the audit firm or a member of

its network, including services conditionally exempted from the ban on the provision of services by audit firms.

**President of the Management Board**                      **Grzegorz Kinelski**

**Management Board Member**                              **Bartosz Krysta**

**Management Board Member**                              **Marek Lelaćko**

**Acting Management Board Member**                      **Monika Starecka**