

**Evaluation by the ENEA S.A. Supervisory Board of the issuer group's activity report and consolidated financial statements in terms of their conformity with accounting ledgers, documents and facts**

*(prepared in accordance with the requirement provided for in §71(1)(12) 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)*

The Supervisory Board of ENEA S.A. (Company, Issuer) hereby declares that, acting pursuant to Article 382(3) in conjunction with Article 395(5) of the Commercial Company Code, it has evaluated the following documents:

- Consolidated Financial Statements of the ENEA Group for 2023, consisting of:
  - a) consolidated statement of financial position showing, as at 31 December 2023, on the assets side and on the equity and liabilities side, a total of PLN 39,110,745 thousand (thirty-nine billion one hundred ten million seven hundred forty-five thousand Polish zloty),
  - b) consolidated statement of comprehensive income showing, as at 31 December 2023, net comprehensive income of PLN -675,129 thousand (minus six hundred seventy-five million one hundred twenty-nine thousand Polish zloty) and a net loss of PLN 442,623 thousand (four hundred forty-two million six hundred twenty-three thousand Polish zloty),
  - c) consolidated statement of changes in equity showing, as at 31 December 2023, a decrease in equity by PLN 706,512 thousand (seven hundred six million five hundred twelve thousand Polish zloty),
  - d) consolidated statement of cash flows showing, as at 31 December 2023, a net increase in cash by PLN 1,462,417 thousand (one billion four hundred sixty-two million four hundred seventeen thousand Polish zloty),
- ENEA Group activity report for the financial year 2023 (prepared together with the Issuer's activity report in the form of a single document),

in terms of their conformity with accounting ledgers, documents and facts.

Based on the analysis of:

- a) the content of the said reports, as submitted by the Company's Management Board,
- b) documents, accounting ledgers and information provided by the Company's Management Board,

- c) the outcomes of additional verification activities performed in selected financial and operating areas,
- d) the outcomes of meetings with representatives of the audit firm PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., including the key auditor,
- e) information obtained from the Audit Committee on the course, outcomes and significance of the audit for the integrity of Company's financial reporting and the Committee's role in the financial statements audit process,

the Supervisory Board has expressed a favorable opinion on the said reports.

Based on its knowledge of the Company and the broad range of activities carried out in connection with the preparation and audit of the said reports, the Company's Supervisory Board is of the opinion that the ENEA Group activity report and consolidated financial statements for the financial year 2023 have been prepared in compliance with the applicable laws and are consistent with the accounting ledgers, documents and facts.

**Adopted by Resolution No. 47/XI/2024 of the ENEA S.A. Supervisory Board of 17 April 2024.**