

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

(prepared in accordance with the requirement provided for in §70(1)(14) 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(2)(1) of the Commercial Company Code, it has evaluated the following documents:

- financial statements of the Company for 2023, consisting of:
 - a) 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 22,574,103 thousand (twenty-two billion five hundred seventy-four million one hundred three thousand Polish zloty),
 - b) statement of comprehensive income showing, as at 31 December 2023, net comprehensive income of PLN -1,739,275 thousand (minus one billion seven hundred thirty-nine million two hundred seventy-five thousand Polish zloty) and a net loss of PLN 1,602,940 thousand (one billion six hundred two million nine hundred forty thousand Polish zloty),
 - c) statement of changes in equity showing, as at 31 December 2023, a decrease in equity by PLN 1,739,275 thousand (one billion seven hundred thirty-nine million two hundred seventy-five thousand Polish zloty),
 - d) statement of cash flows showing, as at 31 December 2023, a net decrease in cash by PLN 500,343 thousand (five hundred million three hundred forty-three thousand Polish zloty),
- Issuer's activity report for the financial year 2023 (prepared together with the ENEA Group 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 Issuer's activity report and 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.