

Poznań, 13 April 2026

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 §73(1)(14) of the Regulation issued by the Finance Minister on 6 June 2025 (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 2025, consisting of:
 - a) consolidated statement of financial position showing, as at 31 December 2025, on the assets side and on the equity and liabilities side, a total of PLN 39,886,329 thousand (thirty-nine billion eight hundred eighty-six million three hundred twenty-nine thousand Polish zloty),
 - b) consolidated statement of comprehensive income showing, as at 31 December 2025, net comprehensive income of PLN 1,671,486 thousand (one billion six hundred seventy-one million four hundred eighty-six thousand Polish zloty) and net profit of PLN 1,766,010 thousand (one billion seven hundred sixty-six million ten thousand Polish zloty),
 - c) consolidated statement of changes in equity showing, as at 31 December 2025, an increase in equity by PLN 1,405,814 thousand (one billion four hundred five million eight hundred fourteen thousand Polish zloty),
 - d) consolidated statement of cash flows showing, as at 31 December 2025, a net increase in cash by PLN 112,702 thousand (one hundred twelve million seven hundred two thousand Polish zloty),
- ENEA Group activity report for the financial year 2025 (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 2025 have been prepared in compliance with the applicable laws and are consistent with the accounting ledgers, documents and facts.

Adopted by Resolution No. 35/XI/2026 of the ENEA S.A. Supervisory Board of 13 April 2026.