

Notice from the ENEA S.A. Management Board on the selection of an audit firm to provide sustainability reporting assurance services

(prepared in accordance with the requirement provided for in §73(1)(7) and §72(1)(7) 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)

Based on the 13 April 2026 statement by the Company's Supervisory Board on the selection of an audit firm to provide sustainability reporting assurance services, the Management Board of ENEA S.A. ("Company") hereby reports that:

- on 27 September 2024, acting in accordance with applicable laws 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 approved the execution of Annex 3 to Agreement No. CRU/U/1100/9000057022/2021 for an audit of financial statements and a review of interim financial statements of 19 March 2021 with PricewaterhouseCoopers Polska sp. z o.o. Audyt sp.k. with respect to the engagement to perform a non-audit service, specifically an assurance service regarding the ENEA Group's sustainability for the years 2024 and 2025;
- the audit firm referred to above and the members of the assurance team fulfilled the conditions for the preparation of an impartial and independent report on the provision of sustainability reporting assurance services for 2025 in compliance with the applicable regulations, professional standards and rules of professional ethics;
- ENEA S.A. has a policy in place that governs the selection of an audit firm to provide sustainability reporting assurance services and a policy regarding the provision, to the issuer by the audit firm providing sustainability reporting assurance services, by entities affiliated with such audit firm and by a member of such audit firm's network, of permitted services other than sustainability reporting assurance services.

President of the Management Board

Grzegorz Kinelski

Management Board Member

Dalida Gepfert

Management Board Member

Bartosz Krysta

Management Board Member

Marek Lelaćtko