

Independent statutory auditor's report on review of the condensed separate interim financial statements

To the Shareholders and the Supervisory Board of ENEA S.A.

Introduction

We have reviewed the accompanying condensed separate statement of financial position of ENEA S.A. (the "Company") as at 30 June 2026 and the related condensed separate statement of comprehensive income for the three and six-month period then ended, condensed separate statement of changes in equity and condensed separate statement of cash flows for the six-month period then ended, and the related additional information and explanations (the "condensed separate interim financial statements").

Management of the Company is responsible for the preparation and presentation of these condensed separate financial statements in accordance with International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union. Our responsibility is to express a conclusion on these condensed separate financial statements based on our review.

Scope of review

We conducted our review in accordance with National Standard on Review Engagements 2410 in the wording of International Standard on Review Engagements 2410 *Review of interim financial information performed by the independent auditor of the entity* as adopted by the resolution of the National Council of Statutory Auditors. A review of condensed separate financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

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PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. with registered office at ul. Polna 11, 00-633 Warsaw, entered into National Court Register by the District Court for the Capital City of Warsaw, XII Commercial Division of the National Court Register under KRS No 0000750050, Tax ID No (NIP) 5260210228.

A review is substantially less in scope than an audit conducted in accordance with National Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed separate financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 *Interim Financial Reporting* as adopted by the European Union.

Conducting the review on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company entered on the list of audit firms with the number 144:

The original was signed in Polish

Tomasz Zieliński
Key Statutory Auditor
No. in the registry 13587

Poznań, 10 September 2026