



**Independent registered auditor's report  
on the review of the interim condensed financial statements**

**to the Shareholders and the Supervisory Board of ENEA Spółka Akcyjna**

*Introduction*

We have reviewed the accompanying interim condensed financial statements of ENEA S.A. (hereinafter called *the Company*), with its registered office in Poznań, Górecka 1 Street, comprising the standalone statement of financial position as at 30 June 2019 and the standalone statement of profit and loss and other comprehensive income, the standalone statement of changes in equity and the standalone statement of cash flows for the period from 1 January to 30 June 2019 and selected explanatory notes.

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

*Scope of review*

We conducted our review in accordance with International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* as adopted by the National Council of Certified Auditors as the National Standard on Review Engagements 2410 with a resolution dated 5 March 2018. A review of interim condensed financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with National Standards on Auditing. Consequently, it 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.

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PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. (formerly: PricewaterhouseCoopers sp. z o.o.) is entered into the National Court Register (KRS) maintained by the District Court in Warsaw, with the reference number (KRS) 0000750050, and tax identification number (NIP) 526-021-02-28. Headquarters in Warsaw, ul. Polna 11.



### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed financial statements have not been prepared, in all material respects, in accordance with the 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. (formerly: PricewaterhouseCoopers sp. z o.o.), a company entered on the list of Registered Audit Companies with the number 144:

Piotr Bejger  
Registered Auditor  
No. 10950

Warsaw, 27 September 2019

### *Translation note:*

*This version of our report is a translation from the original, which was prepared in Polish language. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.*