



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

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

Introduction

We have reviewed the accompanying condensed consolidated interim financial statements of ENEA Group (hereinafter called "the Group"), having ENEA S.A. as its parent company (hereinafter called "the Parent Company"), with its registered office in Poznań, Pastelowa 8 Street comprising the consolidated statement of financial position as at 30 June 2023 and the consolidated statement of comprehensive income, the consolidated statement of changes in equity, the consolidated statement of cash flows for the period from 1 January to 30 June 2023 and additional information and explanations.

Management of the Parent Company is responsible for the preparation and presentation of these condensed consolidated interim 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 condensed consolidated interim financial statements based on our review.

Scope of review

We conducted our review in accordance with the National Standard on Review Engagements 2410 in the wording of the 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. A review of condensed consolidated interim 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial statements have not been prepared, in all material respect, 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 Audyty sp.k., a company entered on the list of Registered Audit Companies with the number 144:

Borys Malinowski

Key Registered Auditor
No. in the registry 12798

Poznań, 13 September 2023

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PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyty sp. k. is entered into the National Court Register maintained by the District Court for the Capital City of Warsaw, under KRS number 0000741448, NIP 113-23-99-979. The seat of the Company is in Warsaw at Polna 11.