

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

To the Shareholders and the Supervisory Board of TAURON Polska Energia S.A.

Introduction

We have reviewed the accompanying interim condensed separate statement of financial position of TAURON Polska Energia S.A. (the "Company") as at 30 June 2026 and the related interim condensed separate statement of profit or loss and other comprehensive income, interim condensed separate statement of changes in equity and interim condensed separate statement of cash flows for the six-month period then ended, and the explanatory notes and other explanatory information (the "interim condensed separate financial statements").

Management of the Company is responsible for the preparation and presentation of these interim 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 interim 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 interim financial statements consists of making

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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 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 interim 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

Borys Malinowski

Key Statutory Auditor

No. in the registry 12798

Katowice, 8 September 2026