

# **Independent Auditor's audit report on the annual financial statements of**

**PGE Polska Grupa Energetyczna S.A.**

with the registered office in Lublin

for the financial year from 1 January 2024 to 31 December 2024

*This document is a free translation of the independent auditors' report issued in Polish in electronic format. Terminology current in Anglo-Saxon countries has been used where practicable for the purposes of this translation to enhance understanding. The binding Polish original should be referred to in matters of interpretation.*

## Independent Auditor's audit report on the annual financial statements

### To the General Meeting of PGE Polska Grupa Energetyczna S.A.

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#### Opinion on the financial statements

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We have audited the accompanying annual financial statements of PGE Polska Grupa Energetyczna S.A., with its registered office in Lublin, Aleja Kraśnicka 27, hereinafter referred to as the „Company”, for the financial year from 1 January 2024 to 31 December 2024, which consists of the statement of comprehensive income for the financial year ending 31 December 2024, statement of financial position as at 31 December 2024, statement of changes in equity, statement of cash flows for the financial year ending on that date and general information, the basis for the preparation of the financial statements and other explanatory information, hereinafter referred to as the „financial statements”.

The financial statements have been prepared in an electronic format as a file entitled „JSFPGE-2024-12-31-0-pl.xhtml”, and have been signed with electronic signatures of the Management Board of the Company on 14 April 2025.

The annual financial statements have been prepared in accordance with the principles of accounting and financial reporting specified in the International Accounting Standards, International Financial Reporting Standards and related interpretations announced in the form of regulations of the European Commission, hereinafter referred to as „IFRS EU”.

In our opinion, the accompanying annual financial statements of PGE Polska Grupa Energetyczna S.A.:

- give true and fair view of the financial position of the Company as of 31 December 2024, its financial performance and cash flows for the year then ended in accordance with the applicable EU IFRS and the adopted accounting principles (policy),
- is consistent in form and content with the legal provisions applicable to the Company as well as with the provisions of the Company's articles of association affecting its content,
- was prepared on the basis of properly kept accounting books in accordance with the provisions of Chapter 2 of the Act of 29 September 1994 on Accounting applicable to audits of financial statements prepared for periods ending 31 December 2024, hereinafter referred to as the "Accounting Act".

Our opinion on the financial statements is consistent with the additional report to the Audit Committee that we issued on 14 April 2025.

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#### Basis of the opinion

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We conducted our audit of the financial statements in accordance with the National Auditing Standards, in the wording of the International Auditing Standards, adopted by the National Council of Statutory Auditors, National Auditing Standard 220 (Z) adopted by the Polish Audit Supervision Agency, hereinafter referred to as the 'National Auditing Standards', the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Supervision, hereinafter referred to as the 'Act on Statutory Auditors', applicable to audits of financial statements prepared for periods ending 31 December 2024, and Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements for statutory audits of public-interest entities, repealing Commission Decision 2005/909/EC (Official Journal of the EU L 158 of 27.05.2014, p. 77 and OJ EU L 170 of 11.06.2014, p. 66), hereinafter 'Regulation 537/2014'.

Our responsibilities under those standards are further described in the „Auditor's Responsibilities for the Audit of the Financial Statements” section of our report.

We are independent of the Company in accordance with the International Code of Ethics for Professional Accountants (including the International Independence Standards), hereinafter referred to as the "IESBA Code", adopted by the National Council of Statutory Auditors and with the independence requirements set out in the Act on Statutory Auditors and in Regulation 537/2014. We have also fulfilled our other ethical obligations set out in the Act on Statutory Auditors, Regulation 537/2014 and the IESBA Code. During the audit, the key statutory auditor and the audit firm remained independent from the Company in accordance with the independence requirements specified in the Act on Statutory Auditors and Regulation 537/2014.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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## Key audit matters (issues)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These include the most significant assessed risks of material misstatement, including assessed risks of material misstatement due to fraud. We addressed these matters in the context of our audit of the financial statements as a whole and in forming our opinion, and we have summarized our response to these risks and, where we have deemed it appropriate, presented the key observations related to these risks.

In addition, Regulation 537/2014 requires us to present in the audit report all the most significant risks of material misstatement,

including those that were not a key audit matter for us. Significant risks of material misstatement are risks of material misstatement that we have identified that, in our judgment, require special consideration in the audit.

The key audit matters set out below include all of the most significant risks of material misstatement referred to in Regulation 537/2014 and other matters that we have identified as key audit matters.

We express no separate opinion on these matters.

<i>Key audit matter: Impairment of shares and stocks in subsidiaries</i>	
<i>Was the key issue a significant risk: YES</i>	
<p>As of December 31, 2024, the value of shares and equity interests in subsidiaries presented in the statement of financial position amounted to PLN 23,370 million, which represents approximately 37% of the total assets.</p> <p>The Company measures its shares and equity interests in subsidiaries at purchase price, which, in the event of an impairment, is adjusted by the amount of the impairment write-down. At the end of each reporting period, in accordance with International Accounting Standard (IAS) 36 – Impairment of Assets, the Company assesses whether there are any indications that an asset may have been impaired. If such indications exist, the Company conducts impairment tests on its assets. The impairment tests involve elements of estimation and judgment, particularly concerning assumptions about future cash flows and the calculation of the discount rate included in discounted cash flow models, which form the basis for impairment write-downs. Given the uncertainty risk associated with significant judgments and estimates made by the Company's Management Board, as well as the material value of this balance sheet item, we have considered this a key audit matter.</p> <p>Note 8 "Interests and shares in subsidiaries" of the statement of financial position describes the principles for the valuation of interests and shares in subsidiaries</p>	<p>During the audit, we performed procedures aimed at obtaining sufficient and appropriate audit evidence regarding the correctness of valuation of shares and stocks in subsidiaries. Below we present the performed procedures, which in our opinion were crucial for achieving the audit objectives:</p> <ul style="list-style-type: none"> <li>• analysis of the accounting policy regarding the valuation of shares and stocks in subsidiaries,</li> <li>• recognition of the process of identifying indications of impairment of shares by the Company's Management Board,</li> <li>• discussion with the Company of the existence of premises indicating the possibility of impairment of shares in subsidiaries,</li> <li>• assessment of impairment premises identified by the Company's Management Board,</li> <li>• assessment of the method (model) of estimating the recoverable amount and checking the mathematical correctness of the calculations,</li> <li>• critical assessment of the reasonableness of the assumptions made in impairment tests,</li> <li>• verification of input data included in impairment tests,</li> <li>• verification of the correctness of determining the value of impairments,</li> <li>• assessment of completeness and adequacy of disclosures in the financial statements related to the valuation of shares and stocks in subsidiaries.</li> </ul>

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## Responsibility of the Management Board and the Supervisory Board for the financial statements

The Company's Management Board is responsible for preparing, on the basis of properly kept accounting books, financial statements that give true and fair view of the property and financial situation as well as the financial result of the Company, in accordance with EU IFRS, the adopted accounting principles (policy) and the legal provisions applicable to the Company and the Company's articles of association.

The Management Board is also responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Management Board is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. When choosing accounting principles and policies and preparing the financial statements, the Company's Management Board is also responsible for making the assumption that the entity will continue its operations in the foreseeable future in an undiminished manner, unless the Company's Management Board intends to liquidate or cease operations or when there is no other real possibility to continue it.

The Company's Management Board and members of the Supervisory Board are obliged to ensure that the financial statements meet the requirements provided for in the Accounting Act. Members of the Supervisory Board are responsible for supervising the Company's financial reporting process.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the above-mentioned standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The scope of the audit does not include assurances as to the future profitability of the Company or the effectiveness or efficiency of the management of its affairs by the Company's Management Board now or in the future.

As part of an audit in accordance with National Standards on Auditing we apply professional judgment and maintain professional skepticism throughout the audit and:

- identify and evaluate the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures that are responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of failing to detect a material misstatement resulting from fraud is greater than that resulting from error because fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
- evaluate the appropriateness of accounting principles (policy) used and the reasonableness of accounting

estimates and related disclosures made by the Management Board of the Company;

- conclude on the appropriateness of the Company's Management Board's use of the going concern assumption when applying the adopted accounting principles (policy), and based on the audit evidence collected, we assess whether there is a material uncertainty regarding events or conditions that may raise significant doubts as to the Company's ability to continue as a going concern. When we assess that a material uncertainty exists, we are required in our audit report to either draw attention to the disclosures in the financial statements regarding that uncertainty or to modify our opinion on the financial statements if the disclosures are inadequate. Our assessment is based on the audit evidence obtained up to the date of our audit report. However, events or conditions may occur in the future that may cause the Company to discontinue its operations;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate information related to the audit to the Supervisory Board and the Audit Committee, in particular about the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during the audit.

We have provided the Audit Committee with a statement that we comply with relevant ethical requirements regarding independence and that we will inform the Committee of all relationships and other matters that could reasonably be considered to pose a threat to our independence and, where applicable, we inform about the safeguards applied.

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From the matters communicated to the Supervisory Board, we determined those matters that were of most significance in the audit of the financial statements for the current reporting period and therefore identified them as key audit matters. We describe these matters in our audit report in the „Key audit matters (issues)” section, except for matters where law or regulation precludes public disclosure or when, in exceptional circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of doing so.

Pursuant to the Act on Statutory Auditors, we are also obliged to include in the audit report an opinion on whether the financial statements comply in terms of form and content with the provisions of law applicable to the Company and the Articles of Association, and an opinion on whether they have been prepared on the basis of properly kept accounting books.

We report on these matters based on the work undertaken in the course of the audit.

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## Other information, including the activity report

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Other information refers to financial and non-financial information included in the annual report, other than the financial statements and the auditor's report. The other information includes the Company's Management Report for the year ended 31 December 2024, together

with the statement on the application of corporate governance referred to in Article 49(2a) of the Accounting Act, as well as sustainability reporting referred to in Chapter 6c of the Accounting Act, which constitute separate parts of this Management Report, hereinafter referred to as the "Other Information."

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## Responsibility of the Management Board and the Supervisory Board

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The Management Board of the Company is responsible for the preparation of the other information in accordance with the provisions of law.

The Company's Management Board and members of the Supervisory Board are obliged to ensure that the Report on the Company's activities, together with its separate parts, meets the requirements

provided for in the Accounting Act and the Regulation of the Minister of Finance of March 29, 2018 on current and periodic information provided by issuers of securities and the conditions for recognizing as equivalent information required by the law of a non-member state, hereinafter referred to as the "Regulation on current and periodic information".

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## Auditor's Responsibilities

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Our audit opinion on the financial statements does not include Other information. In connection with our audit of the financial statements, our responsibility is to read the Other Information and, in doing so, to consider whether the Other Information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If, on the basis of the work performed, we conclude that the Other Information is materially misstated, we are required to disclose this in our audit report.

Our responsibility under the requirements of the Auditors Act is also to issue an opinion as to whether the Directors' Report, to the extent

that it does not relate to reporting and sustainability, has been prepared in accordance with the regulations and whether it is consistent with the information contained in the financial statements.

In addition, we are required to give an opinion as to whether the Company has included the required information in the corporate governance statement.

We obtained the Company's Directors' Report prior to the date of this audit report and the Annual Report will be available after that date. In the event that we identify a material misstatement in the Annual Report, we are required to inform the Company's Supervisory Board.

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## Report on the Company's activities

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The report on the Company's activities was prepared together with the consolidated report on the activities of PGE Polska Grupa Energetyczna S.A. Capital Group as one document in the form of an electronic file entitled „*SprawZarzZdzial-2024-12-31-O-pl.xhtml*”, and

have been signed with electronic signatures of the Management Board of the Company on 14 April 2025.

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## Opinion on the report on the Company's activities

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In our opinion, based on the work undertaken in the course of the audit of the financial statements, the accompanying report on activities of PGE Polska Grupa Energetyczna S.A. for the financial year ended 31 December 2024:

- has been prepared in accordance with Art. 49 of the Accounting Act and paragraph 70 of the Regulation on current and periodic information,

- the information presented in this report is consistent with the information contained in the audited financial statements.

In the light of the knowledge and understanding of the Company and its environment obtained during the course of the audit we have not identified material misstatements in the report on the activities.

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## Opinion on the statement on the application of corporate governance

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In our opinion, based on the work performed in connection with the audit of the annual financial statements:

- the statement on the application of corporate governance contains the information specified in paragraph 70 sec. 6

point 5 of the regulation on current and periodic information,

- information indicated in paragraph 70 sec. 6 point 5 lit. c)-f), h) and i) of this regulation contained in this statement are consistent with the applicable regulations and the information contained in the audited financial statements.
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## Information on sustainability reporting and its attestation

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Sustainability reporting as referred to in chapter 6c of the Accounting Act, being a separate part of the Management Report on the activities of PGE Polska Grupa Energetyczna S.A. and the PGE Capital Group for the year 2024, in section 9 from page 192 to page 342, the Sustainability Report is subject to a separate assurance

service performed by our audit firm and by the same key auditor who audits the separate financial statements, of which, as of 14 April 2025, a report was issued containing an unmodified opinion on the sustainability report.

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## Report on other legal and regulatory requirements

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### Regulatory requirements arising from the Energy Law

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Article 44 of the Act of 10 April 1997 – Energy Law, applicable to financial statements for periods ending 31 December 2024, hereinafter referred to as the “Energy Law”, requires that an energy enterprise, ensuring equal treatment of customers and eliminating cross-subsidization, shall maintain accounting records in a manner that enables separate calculation of costs and revenues, profits and losses for the business activities conducted in the field of gas fuel or energy supply. This includes fixed costs, variable costs, and revenues, separately for the generation, transmission, distribution, and trading of gas fuels or energy, storage of gas fuels, liquefaction of natural gas, or regasification of liquefied natural gas, as well as in relation to customer groups defined in the tariff, and with regard to activities not related to energy operations.

In order to meet the requirements aimed at ensuring equal treatment of customers and eliminating cross-subsidization between the activities mentioned above, the Company is required to present in the notes to the financial statements the relevant items of the balance sheet and the profit and loss account separately for each type of business activity conducted in the field of electricity transmission or

distribution, gas fuel trading, as well as indicate the principles for allocating assets and liabilities, as well as costs and revenues, to each of these activities.

The Management Board of the Company is responsible for establishing the principles of allocation of assets and liabilities and costs and revenues, maintaining accounting books, and implementing internal control, which it considers necessary for the preparation of the financial statements, including disclosures, in a manner reflecting compliance with the requirements of Article 44(2) of the Energy Law.

Our task is to express a conclusion in the auditor’s report on whether the relevant items of the statement of financial position and the statement of comprehensive income presented in the notes to the financial statements, prepared separately for each type of business activity, meet the requirements referred to in Article 44(2) of the

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Energy Law with respect to ensuring equal treatment of customers and eliminating cross-subsidization between these activities.

Based on the procedures performed in connection with the audit of the financial statements, we conclude that the disclosures included in Note 23.2 "Breakdown by type of activity" of the supplementary notes and explanations, in respect of the relevant statement of financial position and statement of comprehensive income prepared separately for each type of business activity, meet, in all material

respects, the requirements referred to in Article 44(2) of the Energy Law.

We have not performed any additional assurance procedures concerning the appropriateness and sufficiency of the principles applied by the Company for the allocation of assets and liabilities, as well as revenues and costs, nor in relation to the correctness of the amounts presented in the relevant items of the statement of financial position and the statement of comprehensive income included in Note 23.2 "Breakdown by type of activity".

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## Other information and statements required by Regulation 537/2014

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### Selection of the audit firm and the total uninterrupted period of the engagement

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We were selected to audit the Company's financial statements by resolution 420/XI/2021 of the Supervisory Board of 15 September

2021. We audit the Company's financial statements as a public interest entity continuously for the next three years.

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### Non-statutory audit services

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To the best of our knowledge and belief, we declare that the non-audit services that we have provided to the Company and its controlled entities comply with the laws and regulations applicable in Poland and that we have not provided non-audit services that are prohibited by the provisions of Article 5(1) of Regulation 537/2014 and Article 136 of the Act on Statutory Auditors.

The non-audit services that we provided to the Company and its subsidiaries in the audited period are listed in the Report of the

Management Board on the activities of PGE Polska Grupa Energetyczna S.A. and the PGE Capital Group for the year 2024 in section 7.5.2. Supervisory Board.

*Digitally signed on the Polish original*

Przemysław Koblak  
Statutory Auditor No 13416

key statutory auditor conducting the audit  
on behalf of PKF Consult Spółka z ograniczoną odpowiedzialnością Sp. k.  
audit firm no 477

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Warsaw, 14 April 2025

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