Bogdanka, 10 April 2026

Information of the Management Board of Lubelski Węgiel Bogdanka S.A. on the selection of an audit firm to audit the Company's annual financial statements

(prepared in accordance with the requirement of § 72 Section 1 Item 6 of the Finance Minister's Regulation of 6 June 2025 on current and periodic information transmitted by securities issuers and the conditions for recognizing the information required by legal regulations of a non-member state as equivalent)

The Management Board of Lubelski Węgiel Bogdanka S.A. (the Company, the Issuer), on the basis of the statement of the Company's Supervisory Board dated 10 April 2026 on the selection of the audit firm to audit the annual financial statements, hereby reports that:

- on 24 March 2021, the Supervisory Board, acting in accordance with the applicable provisions of generally applicable laws and on the basis of the internal regulations of Lubelski Węgiel Bogdanka S.A. (the "Company"), i.e. the relevant policies and the procedure for selecting an audit firm, based on the recommendation of the Audit Committee, selected the audit firm PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. ("PwC") with its registered office in Warsaw, ul. Polna 11, registered in the list of entities authorized to audit financial statements maintained by the National Council of Statutory Auditors under No. 144. Following the Supervisory Board's decision, on 16 June 2021, the Management Board signed an agreement with PwC.

- subsequently, on 29 May 2023 the Supervisory Board, after reviewing the information on the course of the proceedings and the results of the negotiations conducted with the existing auditing firm, taking into account the recommendation of the Audit Committee, approved the conclusion of Annex No. 2 with PwC, extending the agreement with the auditor for further financial periods: from 1 January 2023 to 31 December 2023, 1 January 2024 to 31 December 2024, and 1 January 2025 to 31 December 2025.

The above Annex No. 2 was concluded on 30 May 2023.

The aforementioned agreement concerns:

- reviews of the semi-annual standalone report of Lubelski Węgiel Bogdanka S.A. and the semi-annual consolidated report of the Lubelski Węgiel Bogdanka Group prepared as of 30 June of the given year (2021, 2022, 2023, 2024, 2025) in accordance with EU IFRS, together with preparation of a review report in Polish and English,

- audit of the annual standalone report of Lubelski Węgiel Bogdanka S.A. and the annual consolidated report of the Lubelski Węgiel Bogdanka Group prepared as of 31 December of the given year (2021, 2022, 2023, 2024, 2025) in accordance with EU IFRS, together with preparation of an audit report in Polish and English.

Notwithstanding the above, on the basis of the concluded agreement, the aforementioned audit firm has performed or will perform additional permitted services, including, among others, the audit and review of consolidation packages for the Enea Group, the assessment of the report on remuneration of the Company's Management Board and Supervisory Board, and verification of the marking of the annual consolidated financial statements of the Lubelski Węgiel Bogdanka Group with XBRL tags in accordance with the ESEF regulation.

- the audit firm and members of the audit team met the conditions for drafting an impartial and independent report on the audit of the standalone and consolidated financial statements of Lubelski Węgiel Bogdanka S.A. for the financial year 2025 in compliance with the applicable laws, professional standards and professional ethics principles,

- Lubelski Węgiel Bogdanka S.A. observes the prevailing regulations related to the rotation of the audit firm and the key statutory auditor, and the mandatory cooling-off periods;

- Lubelski Węgiel Bogdanka S.A. has in place a policy concerning the selection of an audit firm and the provision of additional non-audit services to Lubelski Węgiel Bogdanka S.A. by the audit firm, an affiliate of the audit firm or a member of its network, including services conditionally exempted from the prohibition of being provided by an audit firm.

Zbigniew Stopa	President of the Management Board	
Artur Wasilewski	Vice-President of the Management Board, Economic and Financial Affairs	
Bartosz Rożnawski	Vice-President of the Management Board, Production	
Sławomir Krenczyk	Vice-President of the Management Board, Development	