



Current Report as per art. 108 under Law 24/2017 regarding issuers of financial instruments and market operations

Reporting date: 29.01.2026

Name of the issuing entity: Societatea Nationala NUCLEARELECTRICA S.A.

Registered office: 48 Iancu de Hunedoara, district 1, Bucharest

Phone/fax number: 021-203.82.00 / 021 – 316.94.00

Sole Registration Code with the Trade Register Office: 10874881

Registration number in the Trade Register: J40/7403/1998

Subscribed and paid-up share capital: 3.016.438.940Lei

Regulated market on which the issued securities are traded: Bucharest Stock Exchange

**To: Bucharest Stock Exchange
Financial Supervisory Authority**

Important event to be reported: Publication of Independent Limited Assurance Report on the information included in the Current Reports prepared by the Company in 2nd half of 2025, in accordance with the requirements of Law no. 24/2017 republished on 10 August 2021 and the ASF Regulation no. 5/2018, with subsequent amendments.

Societatea Nationala Nuclearelectrica S.A. (“SNN”) informs shareholders and investors about the publication of Independent Limited Assurance Report on the information included in the Current Reports prepared by the Company in 2 nd half of 2025 in accordance with the requirements of Law no. 24/2017 republished on 10 August 2021 and ASF Regulation no. 5/2018, with subsequent amendments.

Cosmin Ghita

Chief Executive Officer

Societatea Nationala NUCLEARELECTRICA S.A.

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National Trade Register Office J1998007403409, European Unique Identifier ROONRC.J1998007403409, Unique Registration Code at the Trade Register Office (URC) 10874881, Fiscal Registration Code (CIF) RO10874881, IBAN code RO94 RNCB 0072 0497 1852 0001 opened at BCR 1st District Branch;
Paid and subscribed capital: 3.016.438.940 lei.
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Independent limited assurance report on the information included in the current reports prepared by the Company in accordance with the provisions of law no. 24/2017, republished and ASF Regulation no. 5/2018, as subsequently amended and supplemented¹

To: Societatea Nationala Nuclearelectrica S.A.

1. We were engaged by Societatea Nationala Nuclearelectrica S.A. ("Company") to report based on the requirements of Law no. 24/2017 on issuers of financial instruments and market operations, as subsequently amended and supplemented ("Law 24/2017") on the information included in the reports (the "Current Reports") dated: 1 July 2025, 29 July 2025 and 9 September, 2025, prepared by the Company in accordance with the provisions of Law no. 24/2017 and ASF Regulation no. 5/2018, in the form of an independent conclusion of limited assurance that, based on the procedures performed, we have not become aware of anything that would lead us to believe that the reported transactions included in the Current Reports are not in compliance, in all material respects, with art. 108 fin Law no. 24/2017, republished on August 10, 2021 and art. 144, lit. b of ASF Regulation no. 5/2018.
2. The above-mentioned Current Reports were prepared by the Company's management to report to ASF according to the requirements of art. 108 of Law nr. 24/2017, republished on August 10, 2021, and ASF Regulation no. 5/2018.

Responsibilities of the Company's management

3. The Company's management is responsible for the preparation and faithful presentation of the Current Reports and the reported transactions included therein, in accordance with Law no. 24/2017 and ASF Regulation no. 5/2018, and for the information included therein. Also, the Company's management is responsible for designing, implementing and maintaining internal controls that management deems necessary to allow the preparation and presentation of these Current Reports so that they do not contain material misstatements, caused either by fraud or error. The Company's management is responsible for ensuring that the supporting documents underlying the preparation of Current Reports, as well as the evidence provided to the auditor, are complete, correct and justified. The Company's management is responsible for preventing and identifying fraud and ensuring the Company's compliance with applicable laws and regulations.

Responsibilities of the auditor

4. Our limited assurance engagement was conducted in accordance with the International Standards on Assurance Engagements, namely ISAE 3000 (revised), *the International Standard on Assurance Engagements, other than audit or review of historical financial information*. These regulations require us to comply with the Code of Ethics and Independence Standards, plan and conduct assurance engagements so as to obtain limited assurance on Current Reports.
5. We comply with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Standards on Independence) issued by the International Ethics Standards Board for Accountants ("*IESBA Code*"), which sets out the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct.
6. The procedures selected depend on the auditor's professional judgement and our understanding of the reported transactions included in the Current Reports and other circumstances of the engagement, as well as our considerations regarding areas where material misstatements could occur. In obtaining an understanding of the reported transactions included in the Current Reports, we have taken into account the process used by the Company to conclude transactions and to prepare and submit Current Reports, in accordance with the requirements of Law 24/2017 and ASF Regulation no. 5/2018 to establish the relevant assurance procedures in the given circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the process

¹ Non – official English translation of the original limited assurance report issued in Romanian language

or internal control of the Company for concluding the reported transactions, included in the Current Reports and for preparing and presenting the Current Reports.

7. The procedures include, in particular, interviews with staff responsible for financial reporting and risk management, as well as additional procedures aimed to obtain evidence of the information included in Current Reports.
8. Procedures for taking evidence under a limited assurance engagement differ in nature and timing and are narrower in scope than under a reasonable assurance engagement. As a consequence, the level of assurance obtained in a limited assurance engagement is considerably lower than that which would have been obtained if a reasonable assurance engagement had been made.
9. Regarding the Company's Current Reports, in order to assess the correctness and justification of the reported transactions, we have performed the following procedures:
 - a) We have obtained from the Company the Current Reports mentioned in the first paragraph of this report,
 - b) In the case of the Company's electricity sales to Electrica Furnizare S.A., as reported through the Current Report dated 1 July 2025, the transaction was awarded via the centralized market for bilateral electricity contracts – PCCB – LE – flex trading mechanism, administered by the Romanian Electricity and Natural Gas Market Operator (“OPCOM”), through the execution of contract no. RUEC 975/25.06.2025, the contract price being the auction closing price.
 - c) In the case of the Company's electricity sales and purchases with Hidroelectrica S.A., as reported through the Current Reports dated 29 July 2025 and 9 September 2025, respectively, the transactions were awarded based on the offer selection process conducted by the Company in July 2025, with the most competitive price as the award criterion. The Company's transaction with Hidroelectrica S.A. reported through the Current Report dated 9 September 2025 represents the conclusion of an addendum amending certain contractual provisions regarding the invoicing and payment method for a transaction previously reported through the aforementioned Current Report dated 29 July 2025.

Our procedures have been conducted exclusively on transactions included in Current Reports mentioned above, which refer to the period from 1 July 2025 to 31 december 2025. We have not carried out any procedure to verify that the Current Reports include all transactions that the Company must report under Law no. 24/2017 for this period.

Conclusion

10. Based on the procedures performed, we have not become aware of anything that would lead us to believe that the transactions reported in the Current Reports are not in accordance, in all material respects, with the provisions of art. 108 of Law nr. 24/2017, republished and art. 144, letter b of ASF Regulation no. 5/2018.

Specific purpose

11. Our report has the sole purpose set out in the first paragraph of this report, and is prepared for the information of the Company, of BVB and of ASF and will not be used for any other purpose. Our report should not be considered suitable for use by any party wishing to acquire rights against us, other than the Company, for any purpose or in any context.
12. Any party, other than the Company, that obtains access to our report or a copy thereof and chooses to rely on our report (or part thereof) shall do so at their own risk. Our commitment has been made in order to be able to report those aspects that we need to report in an independent limited assurance report, and not for other purposes. This report relates only to the items specified in this report and does not extend to financial statements or other reports issued by the Company, considered individually or as a whole.

On behalf of: PKF Finconta SRL



Bucharest, Romania

28 January 2026