

LIMITED ASSURANCE REPORT
of the independent auditor on the FY2025 Consolidated Sustainability Report

*To the Shareholders of,
Societatea Nationala Nuclearelectrica S.A. Bucharest*

Limited assurance conclusion

We have undertaken a limited assurance engagement on the Consolidated Sustainability Report included in the Report of the Board of Directors of Societatea Nationala Nuclearelectrica S.A. (the "Company") and of its subsidiaries (the "Group"), with the registered office in Bulevardul Iancu de Hunedoara, nr. 48, etajele parter 1, 3, 4, 5 si 13, Bucharest, Romania, identified by the unique registration code for tax purposes RO10874881 and the registration number of the National Trade Register Office J1998007403409, as at 31 December 2025 and for the period 1 January 2025 - 31 December 2025 (the "Sustainability Report").

Based on the procedures we have performed and the audit evidence we have obtained, nothing has come to our attention that causes us to believe that the Group's Consolidated Sustainability Report is not prepared, in all material respects, in accordance with the applicable legislative framework for sustainability reporting set out in the Order of the Minister of Finance No. 2844/2016 for the approval of the Accounting Regulations in compliance with International Financial Reporting Standards, as subsequently amended and supplemented, including:

- compliance with the European Sustainability Reporting Standards ("ESRS"), including the fact that the double significance (materiality) analysis process performed by the Group for identifying the information presented in the Consolidated Sustainability Report (referred to as the "Process") is in accordance with the description set out in the Section SNN Group - Managing Impacts, Risks and Opportunities;

and

- compliance of the Taxonomy information submissions, detailed in Annex of the Consolidated Sustainability Report with the applicable reporting requirements of Article 8 of Regulation (EU) no. 852/2020 (the "Taxonomy Regulation").

Basis of the assurance conclusion

We performed our limited assurance engagement in accordance with ISAE 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information". Our responsibilities under this standard are detailed in the "Auditor's Responsibility" section of our report.

We consider that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other aspects - Comparative Information

Our assurance engagement does not extend to information and comparative data relating to prior periods. Our conclusion is unchanged on this point.

Responsibility for the Consolidated Sustainability Report

The Company Directors are responsible for designing, implementing and maintaining a process for identifying the information included in the Consolidated Sustainability Report in accordance with the ESRS and for presenting this Process in the Consolidated Sustainability Report. This responsibility includes:

- understanding the context in which the Group's business activities and relationships are conducted and developing an understanding of the affected stakeholders;
- identification of actual and potential impacts (both negative and positive) related to sustainability issues, as well as risks and opportunities that affect or can be expected to affect the entity's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term;

- assessing the extent to which the impacts, risks and opportunities identified in relation to sustainability issues are significant, by selecting and applying appropriate thresholds; and
- developing methodologies and formulating assumptions that are reasonable in the given circumstances.

The Company Directors are also responsible for preparing the Consolidated Sustainability Report in accordance with the applicable reporting framework, including:

- compliance with the European Sustainability Reporting Standards (ESRS);
- preparation of taxonomy information submissions in accordance with Article 8 of Regulation (EU) no. 852/2020 ("Taxonomy Regulation");
- designing, implementing and maintaining the internal controls considered necessary to enable the preparation of the consolidated Sustainability Report free from material misstatement, whether due to fraud or error; and
- selecting and applying appropriate sustainability reporting methods and making assumptions and estimates about individual sustainability reporting submissions that are reasonable under the circumstances.

The persons charged with governance are responsible for overseeing the sustainability reporting process.

Inherent limitations in preparing the Consolidated Sustainability Report

The criteria, the nature of Sustainability Reporting and the lack of practices established over time, standard applications and reporting practices, allow adoption of different but acceptable assessment methodologies, which may lead to differences between entities. The assessment methodologies employed may have a bearing also on the comparability of the sustainability matters reported by different organizations and also YoY year within the same organization, as the methodologies develop.

When reporting forward-looking information in accordance with ESRS, the Company's Directors are required to prepare such forward-looking information relying on the assumptions disclosed about events that may occur in the future and possible future actions of the Company. The actual outcome is likely to be different, because the projected anticipated do not always happen as expected.

When determining the disclosures in the Sustainability Report, the Directors of the Company interpret undefined legal and other terms. These undefined legal and other terms may be interpreted differently, including in terms of the legal conformity of their interpretation, and are therefore subject to uncertainty.

The auditor's responsibility

Our goals are to plan and perform the assurance engagement so as to obtain limited assurance as to the extent to which the Consolidated Sustainability Report is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. The misstatements may be caused by either fraud or error and are considered material if it can reasonably be expected that they, individually or in the aggregate, will influence user decisions based on the Consolidated Sustainability Reporting as a whole.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional scepticism throughout the engagement.

The procedures applied under a limited assurance engagement may vary in nature and timing, and are narrower in scope than those pursued in a reasonable assurance engagement. Accordingly, the level of assurance obtained from a limited assurance engagement is significantly lower than the level of assurance that would have been obtained had a reasonable assurance engagement been undertaken.

Our responsibility for the Consolidated Sustainability Report, in relation to the Process, includes:

- Obtaining an understanding of the Process, but not for the purpose of formulating a conclusion on its effectiveness, including the outcome of the Process;
- Designing and conducting procedures to assess whether the Process is consistent with its description in the Consolidated Sustainability Report.

Our other responsibilities for the Consolidated Sustainability Report include:

- Obtaining an understanding of the entity's control environment, processes and information systems relevant to the preparation of the Consolidated Sustainability Report, but without assessing the design of certain control activities, obtaining evidence of their implementation and testing their operational effectiveness;
- Identifying disclosures that are likely to be materially misstated, whether due to fraud or error;
- Designing and conducting procedures in response to submissions of information in the Consolidated Sustainability Report where material misstatements are likely to arise. The risk of not detecting a material misstatement caused by fraud is higher than in the case of an error, as fraud may involve complicity, falsification, intentional omissions, misrepresentation or circumvention of internal control.

Summary of our work

A limited assurance engagement involves performing procedures to obtain evidence on the Consolidated Sustainability Report.

The nature, timing and extent of procedures selected depend on professional judgment, including the identification of disclosures where material misstatements, whether due to fraud or error, are likely to appear in the Consolidated Sustainability Report.

In carrying out our limited assurance mission, with respect to the Process, we:

- Have acquired an understanding of the Process by:
 - conducting interviews to understand the sources of information used by management (e.g. stakeholder agreements, business plans and strategy documents);
 - inspecting / reviewing the Group's internal documentation relating to its Process; and
- We have assessed whether the evidence obtained as a result of our procedures on the Process is consistent with the description of the Process presented in the Consolidated Sustainability Report.

In carrying out our limited assurance engagement, in relation to the Consolidated Sustainability Report, the main procedures performed by us included:

- Organizing interviews with Group employees and collaborators involved in the preparation of the Consolidated Sustainability Report in order to understand the relevant systems, processes and internal control procedures that support the collection of the data presented in the Consolidated Sustainability Report;
- We assessed whether the significant information obtained through the Process of identifying the Information required to be presented in the Consolidated Sustainability Report is included in the Consolidated Sustainability Report;
- We have assessed whether the structure and presentation of the Consolidated Sustainability Report comply, in all material respects, with the European Sustainability Reporting Standards (ESRS);
- We conducted interviews with the relevant officers and limited analytical procedures, such as recalculation and reconciliation on a selection of specific disclosures in the Consolidated Sustainability Report;
- We performed detailed procedures on a sample basis on selected disclosures in the Consolidated Sustainability Report by comparing them with various supporting documentation and information sources, such as reports to the authorities or internal Group databases;
- We conducted interviews to obtain an understanding of the methods used to make

significant estimates and forecast information and how these methods were applied;

- We have gained an understanding of the process for identifying taxonomy-eligible economic activities and the taxonomy alignment analysis and corresponding information submissions in the Consolidated Sustainability Report.

We also performed other procedures that we deemed necessary in the circumstances.

Restrictions on use

This report is provided solely for the purpose described in the first paragraph and is addressed to the shareholders of the Company. By issuing this report, we do not accept responsibility for any other purpose or to any other party to whose attention this report may come. Our engagement was carried out so we can report to the Company's shareholders the matters that we are required to report in an independent limited assurance report, and for no other purpose. This report refers only to the items mentioned above and does not relate to other reports of the Company or the Group.

On behalf of: the Joint Venture established under the Joint Venture Agreement No. 26 of 9 July 2025

TVG TAX AUDIT SRL, as Leader

registered with the Chamber of Financial Auditors of Romania under number 1345/2016


by ALIC DELI MARIA - *financial auditor* (registration no. 1165)

Auditor's address: Deva, Bd. Decebal, bl. 23, ap. 85, Hunedoara county

Date: 05.03.2026

Autoritatea pentru Supragherea Publica a
Activității de Audit Statutar (ASPAAS)
Firma de audit : TVG TAX AUDIT SRL
Registrul Public Electronic : FA 1345

Autoritatea pentru Supragherea Publică a
Activității de Audit Statutar (ASPAAS)
Firma de audit : QUANTUM EXPERT-SRL
Registrul Public Electronic : FA 118



Autoritatea pentru Supragherea Publică a
Activității de Audit Statutar (ASPAAS)
Auditor financiar : ALIC DELI MARIA
Registrul Public Electronic : AF1165