

STATEMENT

On behalf of **PEU (FIN) PLC**

[name of the issuer]

hereinafter referred to as the "Issuer"

We declare that, to the best of our knowledge and having taken all reasonable care to ensure that such is the case, the series 1/2025 bonds/~~covered bonds series~~*) issued by the Issuer are instruments financing activities related to sustainable development.

*) delete as appropriate

Justification:

(the justification should clearly indicate the basis on which the Issuer considers that the debt instruments referred to in this statement are instruments financing activities related to sustainable development; in particular, the justification should indicate the standard (e.g. EuGBS, GBP, CBS, etc.) or other mechanism on the basis of which the debt instruments referred to in this statement can be considered to be related to the financing of sustainable development; In addition, the justification should clearly indicate whether an independent opinion has been issued by an external entity confirming the compliance of the issue and/or the Issuer's activities with the objectives related to sustainable development financing (e.g. second party opinion, third party assurance, etc.). The justification should also include a reference to such an opinion.

- standard:

Green Bond Principles

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- Other reasons for considering the debt instruments referred to in this statement as instruments financing sustainable development activities:

none

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- independent opinion of an external entity, including the date of issue:

Sustainable Fitch – Second Party Opinion
29 September 2025

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- place of publication (link) of an independent opinion by an external entity:

<https://www.pepcogroup.eu/media-news/pepcos-sustainable-finance-framework-receives-good-second-party-opinion-from-sustainable-fitch/>
<https://www.sustainablefitch.com/corporate-finance/pepco-group-nv-second-party-opinion-29-09-2025>

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The issuer undertakes to update the information contained in this statement, and in particular to immediately notify the WSE of any situation in which the debt instruments covered by this

statement would cease to meet the criteria for instruments financing activities related to sustainable development.

At the same time, the Issuer declares that:

- 1) the content of this statement has not been verified and/or approved by Giełda Papierów Wartościowych w Warszawie S.A. in terms of the compliance of the information contained therein with the facts or legal regulations;
- 2) neither the debt instruments nor the Issuer's activities have been assessed by Giełda Papierów Wartościowych w Warszawie S.A. in terms of criteria relating to the financing of activities related to sustainable development;
- 3) the decision of the Management Board of Giełda Papierów Wartościowych w Warszawie S.A. on the ~~admission~~/introduction of debt instruments to trading on the ~~stock exchange~~/alternative trading system*) does not constitute confirmation that the debt instruments and/or the Issuer meet the criteria for financing activities related to sustainable development.

*) delete as appropriate

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[date, names and surnames or stamps and handwritten signatures (in the case of a statement submitted in paper form) or qualified electronic signatures (in the case of a statement submitted electronically in PDF format) of persons authorised to make declarations of will on behalf of the Issuer]