COAL ENERGY S.A.

Consolidated Report on Payments to Governments in respect of Extractive Activities for the financial year ended 30 June 2026

COAL ENERGY S.A.

Société anonyme

Registered office: 33 rue du Puits Roman, L-8070 Bertrange, Grand Duchy of Luxembourg

R.C.S. Luxembourg: B154144

Consolidated Report on Payments to Governments in respect of Extractive Activities for the financial year ended 30 June 2026

Introduction

This consolidated report (the "Report") provides an overview of payments made to governments by Coal Energy S.A. (the "Company") and its subsidiaries for the financial year ended 30 June 2026 in respect of extractive activities.

The Report has been prepared in accordance with Directive 2013/34/EU, as transposed into Luxembourg law, including the Luxembourg law of 10 August 1915 on commercial companies, as amended by the Luxembourg law of 18 December 2015. For the relevant period, the applicable provisions were articles 340ter through 340octies; following subsequent renumbering, the corresponding provisions are currently reflected in articles 1760-1 through 1760-6.

The Company is a Luxembourg public listed entity and the parent company of a group that prepared consolidated financial statements for the financial year ended 30 June 2026. Principall business of the Group is provision of services in mining sector in Poland.

Basis of preparation

The Report includes only payments made to governments that arise from activities in the extractive industry and that fall within the categories of payments required to be reported under Luxembourg law.

Payments are reported on a cash basis, meaning that they are reported in the financial year in which the payment occurred, rather than in the period in which the payment became due.

Payments made in currencies other than U.S. dollars have been converted into U.S. dollars using the average exchange rate for the relevant reporting period. The reporting currency of the Report is U.S. dollars, consistent with the presentation currency of the Company's consolidated financial statements.

Extractive activities

For the purposes of this Report, extractive activities comprise exploration, prospection, discovery, development and extraction of minerals, oil, natural gas deposits or other materials.

In the previous financial year ended 30 June 2025 the Group's extractive activities consisted of coal mining in Ukraine. The Group ceased its operations in Ukraine completely by the end of financial year 2025. During the reporting period (financial year ended 30 June 2026) the Group did not conduct any extractive activities.

Payments relating to distribution activities, commercial development, ordinary administrative services, supplies or activities outside the scope of extractive industries are not included in this Report.

Government

For the purposes of this Report, a government means any national, regional or local authority of an EU Member State or a third country, including any department, agency or undertaking controlled by that authority.

Project definition

A project means operational activities governed by a single contract, licence, lease, concession or similar legal agreement forming the basis for payment obligations to a government. Where several such arrangements are substantially interconnected, they are treated as a single project.

For the financial year ended 30 June 2026, the Group's principal business was providing mining services to Polish companies, the Company did not execute projects involving extractive activities.

Payment types

Under Luxembourg law, reportable payments are amounts paid, whether in money or in kind, in respect of extractive activities and falling within one of the following categories: production entitlements; taxes levied on income, production or profits; royalties; dividends, other than dividends paid to a government as an ordinary shareholder unless paid in lieu of production entitlements or royalties; signature, discovery and production bonuses; licence fees, rental fees, entry fees and other consideration for licences and/or concessions; and payments for infrastructure improvements.

Taxes levied on consumption, including value added tax, personal income taxes, sales taxes, payroll-related payments, social security or social insurance contributions and other payments that do not fall within the statutory categories above are outside the scope of this Report.

No reportable payments in kind were made by the Group during the financial year ended 30 June 2026.

Disclosure threshold

A payment, whether made as a single payment or as a series of related payments, is not required to be disclosed in this Report if its amount is below EUR 100,000 during the financial year.

The disclosure of payments reflects the substance of the payment or activity concerned, rather than its form, and payments and activities must not be artificially split or aggregated to avoid the application of the reporting requirements.

Overview of reportable payments

Based on the payment information reviewed for the financial year ended 30 June 2026, the Company has not identified any payment, or series of related payments, falling within the statutory categories of reportable.

Country	Government	Project / level of disclosure	Type of payment	Amount disclosed
N/A	N/A	N/A	N/A	Nil

signed

Mr. Viktor Vyshnevetskyy
Title: Chairman and A Director
Date: 30.10.2026

signed

Mr. Arthur David Johnson
Title: A Director
Date: 30.10.2026

signed

Mr. Oleksandr Reznyk
Title: A Director
Date: 30.10.2026

signed

Mr. Diyar Yakubov
Title: B Director
Date: 30.10.2026