

Enterprise
Territory
Organizational and legal form of
business

Type of economic activity

Average number of employees¹

Address, phone number

Unit of measurement

Completed (tick "v" in the appropriate box):

accounting regulations (standards)

according to international financial reporting standards

JSC NNEG Energoatom
Ukraine
Joint-stock company
Electricity generation
26133
01032 Kyiv, Nazarivska St., 3
tel.(44)277-78-83

thousand UAH without decimal point

Date (year, month, day)

by EDRPOU
by KATOTTG
by COPD
by KVED

CODES
October 1, 2025
24584661
UA80000000001078669
230
35.11

IN

BALANCE SHEET (Statement of Financial Position)

на 30 вересня 2025 р.

FORM No. 1

Code

for DKUD

1801001

1	2	3	4
I. Non-current assets			
Intangible assets	1000	670,385	641,060
original cost	1001	1,186,834	1,244,028
accumulated depreciation	1002	(516,449)	(602,968)
Uncompleted capital investments	1005	30,018,811	29,936,606
Fixed assets	1010	321,190,391	314,388,776
original cost	1011	790,120,677	800,292,728
wear and tear	1012	(468,930,286)	(485,903,952)
Investment property	1015	89,005	89,005
original cost	1016	138,619	138,619
wear and tear	1017	(49,614)	(49,614)

Long-term biological assets	1020	-	-
Long-term financial investments:			
which are accounted for using the equity method	1030	-	-
other financial investments	1035	-	50,000
Long-term receivables	1040	761,043	758,026
Deferred tax assets	1045	-	-
Other non-current assets	1090	6,125,217	6,766,921
Total for section I	1095	358,854,852	352,630,394
II. Current assets			
Stocks	1100	31,648,701	42,229,527
<i>including</i>		-	-
production inventories	1101	30,724,754	40,586,779
work in progress	1102	678,960	1,233,711
finished product	1103	215,094	380,922
goods	1104	29,893	28,115
Current biological assets	1110	-	-
Bills received	1120	11	11
Accounts receivable for products, goods, works, services	1125	3,927,326	2,521,962
Accounts receivable by settlement:		-	-
for advances issued	1130	11,479,425	8,009,305
on a budget	1135	9,645	12,562
<i>including income tax</i>	1136	-	-
Accounts receivable from accrued income settlements	1140	66,730	58,188
Accounts receivable from internal settlements	1145	-	-
Other current receivables	1155	1,004,210	1,535,796
Current financial investments	1160	-	-
Money and its equivalents	1165	8,616,753	7,538,167
<i>including</i>		-	-
readiness	1166	38	51
bank accounts	1167	8,068,482	7,537,821
Deferred expenses	1170	-	-
Other current assets	1190	1,155,426	532,386

Total under Section II	1195	57,908,227	62,437,904
III. Non-current assets held for sale and disposal groups	1200	-	-
Balance	1300	416,763,079	415,068,298

Continuation of the application

	Line code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
I. Equity			
Registered (share) capital	1400	306,245,378	306,245,378
Capital in revaluations	1405	295,716,478	295,710,297
Additional capital	1410	-	-
Reserve capital	1415	-	-
Retained earnings (uncovered loss)	1420	(343,718,879)	(330,872,280)
Unpaid capital	1425	-	-
Withdrawn capital	1430	-	-
Total for section I	1495	258,242,977	271,083,395
II. Long-term liabilities and provisions			
Deferred tax liabilities	1500	31,153,458	28,917,759
Long-term bank loans	1510	9,416,159	7,120,421
Other long-term liabilities	1515	20,127,305	20,916,663
Long-term provisions	1520	40,213,803	43,578,201
including long-term staffing costs	1521 year	7,320,413	7,737,146
Targeted funding	1525	2,802,240	2,897,443
Total under Section II	1595	103,712,965	103,430,487
III. Current liabilities and provisions			
Short-term bank loans	1600	10,551,418	8,604,481
Bills of exchange issued	1605	100	100
Current accounts payable for:			
long-term liabilities	1610 year	8,060,935	7,511,838

goods, works, services	1615	2,624,773	2,196,990
budget calculations	1620 year	3,153,955	3,198,015
including income tax	1621 year	415,938	1,690,108
insurance calculations	1625	334,258	299,307
payroll calculations	1630 year	1,239,118	1,045,810
Current accounts payable for advances received	1635	6,577,095	3,854,291
Current payables from internal settlements	1645	-	-
Current provisions	1660 year	6,955,400	3,497,087
Deferred income	1665	150,325	180,570
Other current liabilities	1690 year	15,159,760	10,165,927
Total under Section III	1695	54,807,137	40,554,416
IV. Liabilities related to non-current assets held for sale and	1700	-	-
Balance	1900 year	416,763,079	415,068,298

¹ It is determined in accordance with the procedure established by the central executive body that implements state policy in the field of statistics.

Head

signature

Pavlo Kovtomyuk

Chief Accountant

signature

Natalia Vashetina

Enterprise

JSC NNEG Energoatom

Date (year, month, day)

CODES

October 1, 2025

24584661

according to EDRPOU

Statement of financial results (Statement of comprehensive income)

за 9 місяців 2025 р.

FORM No. 2 code for DKUD

1801003

Form No. 2 Code for DKUD

1801003

I. FINANCIAL RESULTS

Article	Line code	For the reporting period	For the same period of the previous year
1	2	3	4
Net income from sales of products (goods, works, services)	2000	173,873,856	130,379,342
Cost of goods sold (goods, works, services)	2050	(53,029,287)	(48,420,911)
Gross: profit	2090	120,844,569	81,958,431
loss	2095	-	-
Other operating income	2120	2,996,486	682,128
Administrative costs	2130	(2,325,416)	(1,703,760)
Selling expenses	2150	(96,105,542)	(73,401,975)
Impairment expenses/income from the	2160	870,719	(354,713)
Other operating expenses	2180	(4,522,428)	(6,272,363)
Financial result from operating activities:		-	-
profit	2190	21,758,388	907,748
loss	2195	-	-
Income from capital participation	2200	-	-
Other financial income	2220	27,137	28,476
Other income	2240	129,510	99,300
Financial costs	2250	(6,196,418)	(6,441,127)
Losses from equity participation	2255	-	-

Other expenses	2270	(1,718)	(97,836)
Financial result before tax:		-	-
profit	2290	15,716,899	-
loss	2295	-	(5,503,439)
Income tax expenses (income)	2300	(2,877,614)	909,976
Profit (loss) from discontinued operations	2305	-	-
Net financial result:		-	-
profit	2350	12,839,285	-
loss	2355	-	(4,593,463)

II. TOTAL INCOME

Article	Line code	For the reporting period	For the same period of the previous year
1	2	3	4
Revaluation (mark-up) of non-current	2400	1,435	(1,606)
Revaluation (mark-up) of financial	2405	-	-
Accumulated exchange rate differences	2410	-	-
Share of other comprehensive income of	2415	-	-
Other comprehensive income	2445	-	-
Other comprehensive income before tax	2450	1,435	(1,606)
Income tax related to other comprehensive	2455	(302)	302
Other comprehensive income after tax	2460	1,133	(1,304)
Total income (sum of lines 2350, 2355 and	2465	12,840,418	(4,594,767)

III. ELEMENTS OF OPERATING COSTS

Article title	Line code	For the reporting period	For the same period of the previous year
1	2	3	4
Material costs	2500	15,127,139	14,451,435
Labor costs	2505	15,102,416	11,630,579
Deductions for social events	2510	3,267,140	2,499,556

Amortization	2515	17,103,400	17,580,538
Other operating expenses	2520	106,233,495	84,493,272
Together	2550	156,833,590	130,655,380

IV. CALCULATION OF STOCK PROFITABILITY INDICATORS

Article title	Line code	For the reporting period	For the same period of the previous year
1	2	3	4
Average annual number of common shares	2600	-	-
Adjusted average annual number of	2605	-	-
Net profit (loss) per common share	2610	-	-
Adjusted net income (loss) per common	2615	-	-
Dividends per common share	2650	-	-

Head

signature

Pavlo Kovtonyuk

M.P.

Chief Accountant

signature

Natalia Vashetina

Codes
October 1, 2025
24584661

Cash flow statement (direct method)
in 9 months of 2025

Article	Code	For the reporting period	For the same period of the previous year
1	2	3	4
I. Cash flow from operating activities			
Proceeds from:			
Sales of products (goods, works, services)	3000	207,967,479	158,558,335
Refund of taxes and fees	3005	3,232	2,038
including value added tax	3006	-	-
Targeted funding	3010	24,325	18,338
including income from receiving subsidies, grants	3011	-	-
Advance payments from buyers and customers	3015	4,764,896	6,314,683
Refund of advances	3020	151,941	166,927
Interest on current account balances	3025	940,823	142,709
Debtors of penalties (fines, penalties)	3035	1,641,607	438,306
Operating lease	3040	4,146	2,624
Other income	3095	598,225	246,699
Payment expenses:			
Goods (works, services)	3100	(135,281,398)	(113,725,106)
Works	3105	(11,742,701)	(9,565,466)
Deductions for social events	3110	(3,352,370)	(2,560,937)
Tax and duty obligations	3115	(28,421,464)	(15,344,612)
spending on paying income tax liabilities	3116	(4,888,445)	(1,019,330)
spending on paying value added tax liabilities	3117	(11,746,702)	(6,231,023)

spending on paying obligations for other taxes and fees	3118	(11,786,317)	(8,094,259)
Advances	3135	(8,028,877)	(8,120,011)
Refund of advances	3140	-	(50,410)
Targeted contributions	3145	(93,640)	(64,667)
Other expenses	3190	(4,966,523)	(2,287,630)
Net cash flow from operating activities	3195	24,209,701	14,171,820

II. Cash flow from investment activities

Proceeds from sales:			
financial investments	3200	-	-
non-current assets	3205	-	-
Proceeds from received:		-	-
percent	3215	-	-
dividends	3220	-	-
Income from derivatives	3225	-	-
Proceeds from loan repayments	3230	2,148	3,842
Other income	3250	150,638	-
Purchase expenses:		-	-
financial investments	3255	-	-
non-current assets	3260	(15,711,094)	(8,831,754)
Derivatives payouts	3270	-	-
Expenditure on loans, including advances on capital	3275	(1,925,670)	(625,052)
Other payments	3290	-	-
Net cash flow from investing activities	3295	(17,483,978)	(9,452,964)

III. Cash flow from financing activities

Proceeds from:			
Equity	3300	-	-
Obtaining loans	3305	15,018,961	15,245,489
Other income	3340	2,804	2,471
Spending on:		-	-
Buyback of own shares	3345	-	-
Loan repayment	3350	(21,332,521)	(16,896,633)
Dividends paid	3355	-	-
Interest payment	3360	(1,666,657)	(1,884,677)

Payment of lease arrears in accordance with IFRS 16	3365	(707)	(632)
Other payments	3390	(137,662)	(153,378)
Net cash flow from financing activities	3395	(8,115,782)	(3,687,360)
Net cash flow for the reporting period	3400	(1,390,059)	1,031,496
Balance at the beginning of the year	3405	8,616,753	2,364,366
Impact of exchange rate changes on the balance of funds	3410	311,473	38,047
Balance at the end of the year	3415	7,538,167	3,433,909

Head _____

Pavlo KOVTONYUK

Chief Acco _____

Natalia VASHETINA

Enterprise

JSC "NNEGC "Energoatom"

Date (year, month, day)

CODES	
October 1, 2025	

according to EDRPOU

24584661

STATEMENT OF EQUITY
in 9 months of 2025

Form No. 4

Code for DKUD 1801005

Article	Line code	Registered (share) capital	Capital in revaluations	Additional capital	Reserve capital	Retained earnings	Unpaid capital	Withdrawn capital	Together
1	2	3	4	5	6	7	8	9	10
Balance at the beginning of	4000	306,245,378	295,716,478	-	-	(343,718,879)	-	-	258,242,977
Adjustment:									
change in accounting policy	4005	-	-	-	-	-	-	-	-
error correction	4010	-	-	-	-	-	-	-	-
other changes	4090	-	-	-	-	-	-	-	-
Adjusted balance at the	4095	306,245,378	295,716,478	-	-	(343,718,879)	-	-	258,242,977
Net profit (loss) for the	4100	-	-	-	-	12,839,285	-	-	12,839,285
Other comprehensive income	4110	-	1,133	-	-	-	-	-	1,133
Revaluation (mark-up) of non-	4111	-	1,133	-	-	-	-	-	1,133
Other comprehensive income	4116	-	-	-	-	-	-	-	-
Profit distribution:									
Payments to owners	4200	-	-	-	-	-	-	-	-
Directing profit to registered	4205	-	-	-	-	-	-	-	-
Contributions to reserve	4210	-	-	-	-	-	-	-	-
The amount of net profit due	4215	-	-	-	-	-	-	-	-
Amount of net profit for the	4220	-	-	-	-	-	-	-	-
Amount of net profit for	4225	-	-	-	-	-	-	-	-
Contributions of									
capital contributions	4240	-	-	-	-	-	-	-	-
repayment of debt from capital	4245	-	-	-	-	-	-	-	-
Internal transfers (683)		-	-	-	-	-	-	-	-
Capital withdrawal:									
buyback of shares (units)	4260	-	-	-	-	-	-	-	-
resale of repurchased shares	4265	-	-	-	-	-	-	-	-
cancellation of redeemed	4270	-	-	-	-	-	-	-	-
withdrawal of a share in the	4275	-	-	-	-	-	-	-	-
Other changes in capital	4290	-	(7,314)	-	-	7,314	-	-	-
Total changes in equity	4295	-	(6,181)	-	-	12,846,599	-	-	12,840,418
Balance at the end of the	4300	306,245,378	295,710,297	-	-	(330,872,280)	-	-	271,083,395

Head

signature

Pavlo KOVTONYUK

last name, first name, patronymic

M.P.

Chief Accountant

signature

Natalia VASHETINA

last name, first name, patronymic

Notes to the interim condensed financial statements of JSC NNEGC Energoatom for 9 months of 2025

These Notes, in addition to the main reporting forms: Balance Sheet (Statement of Financial Position), Statement of Financial Results (Statement of Comprehensive Income), Statement of Cash Flows (direct method), Statement of Equity – disclose information regarding JSC NNEGC Energoatom (hereinafter referred to as the Company or JSC NNEGC Energoatom) and its financial statements, the disclosure of which is required by International Accounting Standard (hereinafter referred to as IAS) 34 "Interim Financial Reporting" or which is material, in the opinion of the Company.

1. Organizational structure and activities

On October 17, 1996, in accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 1268, the State Enterprise "National Nuclear Power Generating Company "Energoatom" (SE "NAEC "Energoatom") was established, which was designated as the operator of nuclear facilities responsible for all operating Ukrainian nuclear power plants .

In accordance with the Law of Ukraine "On Joint-Stock Company "National Atomic Energy Generating Company "Energoatom", in 2023, the process of transforming SE "NNEC "Energoatom" into a joint-stock company took place, 100% of whose shares belong to the state represented by the Cabinet of Ministers of Ukraine. On 11.01.2024, in accordance with the Resolution of the Cabinet of Ministers of Ukraine dated 29.12.2023 No. 1420, Joint-Stock Company "National Atomic Energy Generating Company "Energoatom" was registered, which was recorded in the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations. In accordance with the Law of Ukraine "On Joint-Stock Company "National Atomic Energy Generating Company "Energoatom", the joint-stock company is the legal successor to all rights and obligations of SE "NNEC "Energoatom" from the date of state registration of the company. In accordance with the decision of the National Securities and Stock Market Commission dated 21.02.2024 No. 212, the issue of shares of JSC "NNEGC "Energoatom" for a total amount of UAH 306,245,378,000, with a nominal value of UAH 1,000, in the amount of 306,245,378 pieces was registered, for which a corresponding certificate was issued. By the Resolution of the Cabinet of Ministers of Ukraine dated 15.08.2025 No. 983, the Charter of JSC "NNEGC "Energoatom" was approved in a new version.

The main activity of the company is to produce electricity at nuclear power plants located in various regions of Ukraine, to ensure safe operation and increase the efficiency of nuclear power plants, uninterrupted power supply to business entities and the population, and also, within its competence, to ensure constant readiness of Ukraine for rapid effective action in the event of accidents at nuclear power plants, radiation accidents in industry. The scope of activity also includes the construction of new and decommissioning of existing nuclear facilities, the purchase of nuclear fuel, the physical protection of nuclear facilities and the training of nuclear power plant personnel. As of September 30, 2025, the company's structure includes the Directorate and branches, including four nuclear power plants - Zaporizhia, Rivne, South Ukraine, Khmelnytskyi, as well as Atomremontservice , Atomenergomash , Atomproektinering , Emergency Technical Center, Donuzlav Wind Power Plant (in the occupied territory of the Autonomous Republic of Crimea), Scientific and Technical Center, Warehouse Management, Centralized Procurement, Business Management, Energoatom - Trading and Representative Office of JSC NNEGC Energoatom in Brussels (Kingdom of Belgium)."

In accordance with the decision of the Supervisory Board dated August 20, 2025, the powers of the Acting Chairman of the Board of JSC NNEGC Energoatom, Petro Kotin , were terminated and the duties of the Chairman of the Board of the company were temporarily assigned to Pavlo Kovtonyuk , General Director of the branch of the RNPP.

In accordance with the decision of the Supervisory Board of JSC "NAEGC "Energoatom" dated 11.08.2025, the legal entity "EA TRADE" LLC was established, the founder and sole participant of which is JSC "NAEGC "Energoatom", with an authorized capital, which is to be formed at the expense of the founder's (participant's) cash contribution, in the amount of UAH 50,000,000.00. LLC "EA TRADE" was registered in the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations on 23.09.2025. The Charter of LLC "EA TRADE" provides, in particular, for such types of activities as the purchase and sale of electricity, the creation and administration of a balancing group, trading activities, the

export and import of electricity, etc. As of September 30, 2025, the founder's cash contribution has not been made to the authorized capital of EA TRADE LLC and its business activities have not begun.

Within the framework of the implementation of the decision of the National Security and Defense Council of Ukraine dated July 30, 2021 "On measures to neutralize threats in the energy sector", put into effect by the Decree of the President of Ukraine dated August 28, 2021 No. 452/2021, in November and December 2021, SE NNEGC Energoatom concluded agreements on the purchase and sale of shares in the authorized capitals of LLC Khmelnytskyenergozbut and LLC Mykolaiv Power Supply Company and corporate agreements on the management of these companies. In accordance with the terms of the corporate agreements, SE NNEGC Energoatom has the right to manage the companies, but in accordance with the Law of Ukraine "On Protection of Economic Competition", the acquisition and acceptance into management of companies can be carried out exclusively with the permission of the Antimonopoly Committee of Ukraine. In 2022, SE NNEGC Energoatom signed acts of acceptance and transfer of shares in the authorized capital of LLC Khmelnytskyenergozbut - 100% of the shares with an estimated value of UAH 69,787 thousand and LLC Mykolaiv Power Supply Company - 100% of the shares with an estimated value of UAH 105,167 thousand.

Also in February 2022, a purchase and sale agreement for a 100% stake in the authorized capital of Cherkasyenergozbut LLC with an estimated value of the stake of UAH 89,258 thousand and a corporate agreement on the management of this company were signed.

In accordance with the decisions of the Antimonopoly Committee of Ukraine dated 12.10.2023 No. 275-r, No. 276-r and No. 277-r "On the results of consideration of concentration cases", SE "NNEK "Energoatom" was granted permits to acquire shares in the authorized capital of LLC "Khmelnytskenergozbut", LLC "Cherkasyenergozbut" and LLC "Mykolaiv Power Supply Company", which ensures an excess of 50 percent of votes in the supreme management body of the companies. As of the date of preparation of the reporting, there is no control over the activities of the companies, state registration of changes to information on the composition of the participants of the companies has not taken place.

JSC NNEGC Energoatom carries out its production activities in Ukraine.

The company is registered at the address : 01032, Kyiv, Nazarivska St. , Building 3.

The economic situation in Ukraine during 9 months of 2025 was completely influenced by the large-scale military aggression by the Russian Federation (hereinafter referred to as the RF), which began on 24 February 2022 year, and martial law throughout the territory of Ukraine, introduced by the Law of Ukraine of February 24, 2022 No. 2102-IX "On Approval of the Decree of the President of Ukraine "On the Introduction of Martial Law in Ukraine".

index in Ukraine for the first 9 months of 2025 was 106.4% (for the first 9 months of 2024 - 106.5%). The discount rate of the National Bank of Ukraine (hereinafter referred to as the NBU) as of 12/31/2024 was 13.5% and increased compared to the beginning of the year to 15.5% as of 09/30/2025.

The hryvnia exchange rate has changed against the euro and the US dollar:

	31.12.2024	31.03.2025	30.06.2025	09/30/2025
US dollar	42.0390	41.4787	41.6409	41.3176
Euro	43.9266	44.7472	48.7823	48.4408

Ukraine has demonstrated significant progress in building business integrity. According to the results of the assessment of the Organization for Economic Cooperation and Development (OECD) within the framework of the fifth round of monitoring of the Istanbul Action Plan, Ukraine received 68.8 points out of 100, which indicates a positive dynamics of reforms. The subject of assessment in this area were certain state-owned companies, including JSC "NNEC "Energoatom". The monitoring team noted that Ukraine has improved the legal regulation of the management of state-owned enterprises , bringing it closer to OECD standards, and has implemented a risk management procedure and anti-corruption programs that meet the necessary indicators.

During the reporting period, JSC NNEGC Energoatom sold electricity on the bilateral contracts market, the day-ahead market, the intraday market, the balancing market, and the ancillary services market.

In addition, JSC NNEGC Energoatom, as an electricity producer, is assigned special responsibilities to ensure the affordability of electricity prices for the population, as determined by the Resolution of the Cabinet of Ministers of Ukraine dated 05.06.2019 No. 483 "On Approval of the Regulation on Imposing Special Duties on Electricity Market Participants to Ensure General Public Interests in the Operation of the Electricity Market" (as amended) (hereinafter referred to as Resolution No. 483).

According to the PSO financial model, electricity producers, who are entrusted with special obligations to ensure general public interests, sell 100% of electricity on market terms, and at the expense of the income received, they provide compensation for the difference between tariffs for the population and the market price of electricity for the universal service provider.

Resolution of the Cabinet of Ministers of Ukraine dated April 29, 2025 No. 480 extended the Regulation on imposing special obligations on electricity market participants to ensure general public interests in the process of functioning of the electricity market, approved by Resolution No. 483. Fixed prices for electricity for household consumers, established from June 1, 2024, remain at the rate of UAH 4.32 per 1 kWh including VAT.

The special responsibilities of JSC NNEGC Energoatom in the financial model include:

- payment to JSC "Guaranteed Buyer" of the cost of the service to ensure the availability of electricity for household consumers, which is defined as the difference between the cost of the service provided by universal service providers (hereinafter referred to as the USP) and the price of electricity for household consumers, multiplied by the volume of electricity consumption by household consumers, adjusted by the share of compensation of JSC "NNEC "Energoatom" between electricity producers that are assigned special obligations;

- sale to universal service providers operating in the unified energy system of Ukraine of standard products BASE_M (base load during the month) for supply to household consumers in the amount of their minimum consumption of electricity in the trading zone of the "united energy system of Ukraine" per hour in the same month of the previous year at the price of the DAM BASE index (price index of base load on the day-ahead market) in the trading zone of the "united energy system of Ukraine" for the period M-3, where M is the settlement month.

The Law of Ukraine dated 08.07.2022 No. 2371-IX amended Article 66 of the Law of Ukraine "On the Electricity Market", according to which all producers are obliged to sell electricity under bilateral agreements exclusively at electronic auctions. As an exception, during the martial law period, the company ensures the sale of electricity to PUPs under bilateral agreements without conducting electronic auctions in accordance with the order of the Ministry of Energy of Ukraine dated 13.03.2022 No. 114 "On ensuring the sale of electricity to distribution system operators and universal service providers" (as amended).

In addition, since 2021, the company has been a provider of the "Frequency Support Reserve" service in the trading area of the Unified Power System of Ukraine. Ensuring sufficient frequency support reserves is one of the key requirements for synchronizing the Unified Power System of Ukraine with the European Network of Transmission System Operators for Electricity (ENTSO-E).

In 2023, ENTSO-E announced the completion of the synchronization project between the Ukrainian power system and the European continental grid. The integration of the Ukrainian UPS into ENTSO-E and the implementation of European legislation create opportunities for the company to operate in the European energy market.

30.01.2024, the National Commission for the Regulation of Energy and Power Generation of Ukraine and Moldova agreed on the rules for the allocation of capacity of the Ukraine-Moldova interstate intersection, the structure for the allocation of capacity of the Ukraine-Moldova interstate intersection, and the procedure for the distribution of revenues from the management of restrictions on the Ukraine-Moldova interstate intersection. From 01.03.2024, ENTSO-E increased the capacity of interstate interconnectors for electricity exports from Ukraine and Moldova to 550 MW.

In April 2024, JSC NNEGC Energoatom, in accordance with the requirements of the legislation, received an ACER code (European Union Agency for the Cooperation of Energy Regulators), necessary for identifying a participant in the EU market and accessing the allocation of capacity at interstate intersections.

The registration of JSC NNEG Energoatom as a participant in the EU wholesale energy market was carried out with the national regulatory authority of Germany.

JSC "NAEC "Energoatom" exported electricity during 9 months of 2025 in a total volume of 612 thousand MWh . (for 9 months of 2024 - 3.9 thousand MWh). The company exports electricity to the following countries: Moldova, Romania, Hungary, Slovakia. On 01.09.2025, the company began exporting electricity to Poland.

On March 6, 2025, the first auction of JSC NNEG Energoatom for the sale of guarantees of origin of electricity generated from renewable energy sources was held (volume - 808 MWh , auction organizer - JSC Market Operator).

In general, according to the results of 9 months of 2025, JSC NNEG Energoatom sold electricity in the amount of 35.4 million MWh (for 9 months 2024 - 35.0 million MWh).

The impact of military aggression by the Russian Federation on the activities of the society

The full-scale invasion of the Russian Federation into the territory of Ukraine has affected all spheres of life and the economy of Ukraine. The territories of Kyiv, Chernihiv, Sumy, Kharkiv, Zaporizhia and Kherson regions were partially or fully occupied at the beginning of the war, but were later liberated (some partially). As of September 30, 2025, the Autonomous Republic of Crimea and part of the territories of Donetsk, Luhansk, Kherson and Zaporizhia regions remain under occupation, and active military operations are ongoing there.

The management of JSC NNEG Energoatom and Ukraine, in cooperation with international organizations and partners, throughout 2022-2024 and the reporting period of 2025, took steps to mitigate the impact of military aggression on the company's activities, primarily in the direction of operational safety and continuous operation.

The most significant consequence of military aggression for the society, Ukraine and the world is the temporary occupation of the Zaporizhzhia Nuclear Power Plant (hereinafter referred to as the Zaporizhzhia Nuclear Power Plant). This plant is the largest nuclear power plant in Europe and has a total installed capacity of 6,000 MW , which is a large part of the total installed capacity of all nuclear power plants in the society - 13,835 MW . The Zaporizhzhia Nuclear Power Plant also houses a Dry Storage Facility for Spent Nuclear Fuel with a total capacity of up to 9,000 spent fuel assemblies.

The company has made a decision to involve displaced workers of the ZNPP in the design and construction of new power units of the Khmelnytskyi NPP (hereinafter referred to as the KhNPP). In connection with the need to provide housing for ZNPP workers involved in work at the KhNPP, the project "Complex of design and construction works to create a modular town for the accommodation of ZNPP personnel temporarily relocated to the city of Netishyn " is being implemented.

The management of the company, the top leadership of Ukraine, with the help of international partners, in particular, the IAEA, is seeking to create a demilitarized zone around the ZNPP. As of the date of preparation of the financial statements, all six reactors of the ZNPP have been transferred to the "cold shutdown" mode.

The company is making every effort to implement plans that are feasible under martial law. During the 9 months of 2025, the following events took place:

- In order to establish nuclear fuel production for Ukrainian nuclear power plants power plants using Westinghouse technology in June 2025 between JSC NNEG Energoatom and Westinghouse Electric Sweden AB signed a License Agreement for the design and production technology of VVER-1000 fuel assemblies and an Agreement for the supply of technology for the production of VVER-1000 fuel assemblies;
- In order to provide all Ukrainian NPP units with nuclear fuel produced by Westinghouse in a timely manner Electric Sweden AB (Sweden) in March 2025, an agreement was registered for the provision of uranium enrichment services and the supply of enriched uranium between JSC NNEG Energoatom and Orano Chimie-Enrichissement (France), which will operate during the years 2031-2040;

- Certificate of readiness for operation was received for the facilities of the branch of the "VP API" "Reconstruction of the 110/10 kV substation "Tarasivka", "Complex of design and construction works on the 750 kV GRP of the VP KhNPP for the conversion of the VP KhNPP- Rzeszow " to a voltage of 420 kV", "Construction of the Central Storage Facility for Spent Nuclear Fuel of VVER Reactors of the Ukrainian NPP. Second Start-up Complex", "Construction of the Mobile Gas Turbine Plant TM 2500 6Gen" and the facility of the branch of the "VP AEM" "Site for the manufacture of spare parts for the 78G diesel engine of the ASD-5600 (RDES) repair and mechanical plant of the city of Yuzhnoukrainsk";
- Permissions from the State Inspectorate for Architecture and Urban Planning were obtained for the execution of construction works at the facilities of the branch of the "RP RNPP" "New construction of structures connecting the reservoir of the "Clean Water" quarry with the Horyn River and the existing reservoir of the quarry in the village of Polyan , "Construction of a pumping station for oily and greasy wastewater at the Rivne NPP in the city of Varash , Rivne region" (Correction) and the branch of the "RP API" "New construction. Construction base to ensure the construction of power units No. 3, 4 of the Khmelnytskyi NPP."

2. Basis for preparation of interim condensed financial statements

The condensed interim financial statements have been prepared in accordance with IAS 34 "Interim Financial Reporting" on a going concern basis, which assumes that products are sold and liabilities are settled in the ordinary course of business. The condensed interim financial statements do not contain all the disclosures and should be read in conjunction with the annual financial statements for 2024.

The preparation of financial statements in accordance with International Financial Reporting Standards (IFRS) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and the disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

As of September 30, 2025, current assets exceeded the company's current liabilities by UAH 21,883,488 thousand due to a decrease in accounts payable for goods, works, services and accounts payable for capital investments and an increase in the value of inventories.

As of September 30, 2025, the company has uncovered losses in the amount of UAH 330,872,280 thousand (at the beginning of 2025, uncovered losses were UAH 343,718,879 thousand). At the same time, as of September 30 , 2025, the company has positive equity in the amount of UAH 271,083,395 thousand and for 9 months of 2025, the company generated positive net cash flows from operating activities in the amount of UAH 24,209,701 thousand (for 9 months 2024 – 14,171,820 thousand UAH).

Ukraine considers nuclear energy as one of the most cost-effective energy sources. According to the "Energy Strategy of Ukraine for the period until 2050", the further development of the nuclear energy sector for the period until 2050 is projected based on the renewal and modernization of energy infrastructure, reduction of coal use in the energy sector, comprehensive integration with the markets of the European Union and effective functioning of internal markets. The size of the share of nuclear energy in the overall electricity balance is subject to revision depending on the macroeconomic indicators of the Ukrainian economy, the situation in world energy markets and the degree of development and implementation of progressive technological solutions in the energy sector.

On January 20, 2023, the Government of Ukraine issued Order No. 52-p "On Organizational Measures for the Construction of Power Units of the Khmelnytskyi NPP", on the basis of which a feasibility study for their construction using the AP1000 technology of the American company Westinghouse and other project documentation will be developed. Currently, the company continues to develop nuclear energy and is preparing for the construction of new nuclear power units.

The Company constantly implements measures aimed at the safe operation of power units at the power levels specified in the project , as well as measures to prepare for operation of power units beyond the term provided for by the licenses, in accordance with the programs approved by the State Nuclear Regulatory Commission of Ukraine.

Despite the temporary loss of control over some assets, The company as a whole continues to produce electricity, the technological process is serviced by the operational personnel of JSC NNEG

Energoatom, all necessary measures are being taken to ensure the safe operation of personnel and equipment, which confirms the company's plans and ability to continue uninterrupted operations.

Currently, the company, whose sole founder and shareholder is the state, owns critical infrastructure facilities and bears a significant social burden regarding special obligations, is confident in the support of the state now and in the future, and has neither the intention nor the need to liquidate or significantly narrow the scope of its activities.

Given the available information, these condensed interim financial statements of JSC NNEGC Energoatom have been prepared on a going concern basis, assuming that the company is a going concern and will continue to be so in the future. These condensed interim financial statements do not include adjustments that would be necessary if the company were not able to continue as a going concern.

3. Accounting policy

In preparing these condensed interim financial statements, the company followed the same accounting policies and calculation methods as in the last annual financial statements.

By the order of the company dated 09.09.2025 No. 01-841-n, the accounting policy of JSC "NNEGC "Energoatom" was put into effect, which was approved by the Board of JSC "NNEGC "Energoatom" by the minutes dated 27.06.2025 No. 01-21-ПЗП, approved by the Cabinet of Ministers of Ukraine by protocol No. 10 dated 06.08.2025 and applied starting with the reporting for 2025. The approved accounting policy has been updated taking into account the transformation of the state-owned enterprise into a joint-stock company and does not change the accounting approaches, calculation methods and estimates used by the company for accounting and preparation of financial statements in accordance with the accounting policy in the previous edition.

4. New and revised standards and interpretations

Amendments and updates to IFRSs, which are listed below and are effective for annual periods beginning on or after January 1, 2025 :

- Amendments to IAS 21 "The Effects of Changes in Foreign Exchange Rates" – "Non-Convertibility" (2025);
- Amendments to IFRS 7 "Financial Instruments: Disclosures" and IFRS 9 "Financial Instruments" – "Amendments to Classification and Measurement of Financial Instruments" (2026);
- IFRS 18 "Presentation and Disclosure in Financial Statements" (2027);
- IFRS 19 Non-Publicly Reportable Subsidiaries: Disclosures (2027).

The Company did not apply these standards and interpretations before their mandatory application began.

5. Corrections and changes in financial statements

In the reporting period, there were no changes in the financial statements as of the end of the previous year 2024 that would require reflection in these statements.

Prior period errors, namely: omissions or misstatements in the financial statements for one or more prior periods that arise from the failure to use or misuse of reliable information that was available when the financial statements for those periods were approved for issue; and that could reasonably have been obtained and taken into account in the preparation and presentation of these financial statements, were not identified.

Also, in the reporting period, no errors were identified and, accordingly, corrected in these statements for previous reporting periods, which were errors in mathematical calculations, in the application of accounting policies, errors made due to oversight or misinterpretation of facts, as well as due to fraud.

6. Non-current assets

Fixed assets are reflected in the balance sheet at revalued value.

The movement of **fixed assets** for the 9 months of 2025 and the corresponding period of 2024 is reflected in the table:

	9 months 2025			9 months 2024			thousand UAH
	Original cost	Wear and tear	Residual value	Original cost	Wear and tear	Residual value	
At the beginning of the reporting period	790 120 677	(468,930,286)	321 190 391	781 390 428	(445,878,415)	335 512 013	
Incoming	10,253,441	-	10,253,441	5,164,389	-	5,164,389	
<i>including those received free of charge</i>	21	-	21	-	-	-	
Disposal of fixed assets	(81,390)	74,641	(6,749)	(194,747)	104,882	(89,865)	
Depreciation	-	(105)	(105)	-	(12,561)	(12,561)	
Transferred from investment property	-	-	-	87,570	(31,590)	55,980	
Accrued depreciation	-	(17,048,202)	(17,048,202)	-	(17,538,800)	(17 538 800)	
At the end of the reporting period	800 292 728	(485,903,952)	314 388 776	786 447 640	(463 356 484)	323 091 156	

The movement of **intangible assets** for 9 months of 2025 and the corresponding period of 2024 is shown in the table:

	9 months 2025			9 months 2024			thousand UAH
	Original cost	Amortization	Residual value	Original cost	Amortization	Residual value	
At the beginning of the reporting period	1,186,834	(516,449)	670,385	920,477	(422,092)	498,385	
Incoming	57,458	-	57,458	220,654	-	220,654	
Elimination	(264)	264	(55)	50	(5)		
Accrued depreciation	-	(86,783)	(86,783)	-	(66,641)	(66,641)	
At the end of the reporting period	1,244,028	(602,968)	641,060	1,141,076	(488,683)	652,393	

The movement of **investment property** for 9 months of 2025 and the corresponding period of 2024 is shown in the table:

	9 months 2025		9 months 2024		thousand UAH
	Buildings	Buildings	Buildings	Buildings	
At the beginning of the reporting period			89,005		122,381
Transferred to the hospital				-	(55,980)
At the end of the reporting period	89,005		66,401		

Other information for the 9 months of 2025 and the corresponding period of 2024 required by IAS 40 "Investment Property" for disclosure is provided in the table:

	9 months 2025		9 months 2024		thousand UAH
	Buildings	Buildings	Buildings	Buildings	
Rental income		2,916	-	2 102	-
Direct costs recognized in connection with the maintenance of investment property that generates rental income during the reporting year (facilities maintenance)		(287)	-	(232)	-

Movement of assets under construction (unfinished capital investments) for 9 months 2025 and the corresponding period of 2024 is presented below:

	9 months 2025	thousand UAH 9 months 2024
At the beginning of the reporting period	30,018,811	24,163,421
Investments for the reporting period , incl.	10,370,527	11,566,138
received free of charge*	242,444	184,236
posted based on inventory results	4,312	1,734
Disposal of capital investments , incl.	(10,454,324)	(5,737,785)
put into operation	(10,310,878)	(5,384,931)
<i>including those received free of charge</i>	(700 466)	(154,196)
transferred free of charge by decision of the relevant authority	-	(2,291)
Depreciation/recovery	1,592	(2,217)
At the end of the reporting period	29,936,606	29,989,557

*In total, during the reporting period, assets under construction were received free of charge in the amount of UAH 242,444 thousand (9 months of 2024 – UAH 184,236 thousand), which were received mainly as international assistance.

As of September 30, 2025, no fixed assets were provided as collateral for loans and borrowings.

Total future obligations to purchase fixed assets as of September 30 , 2025 amounted to UAH 31,933,546 thousand (as of September 30, 2024 – UAH 29,666,241 thousand).

Long-term receivables at present value are disclosed in the table :

	30.09.2025	thousand UAH 12/31/2024
Long-term loans to employees:	153,241	150,861
<i>nominal value</i>	297 190	299 129
<i>discount</i>	(14 3 949)	(148,268)
Restructured receivables:	17,149	22,754
<i>nominal value</i>	54,885	30,263
<i>discount</i>	(16,247)	(7,509)
<i>reserve expected credit losses</i>	(21,489)	-
Other long-term receivables , including long-term bills received:	931	886
<i>nominal value</i>	2,801	2,817
<i>discount</i>	(1 8 70)	(1,931)
Advances with a maturity of more than one year:	586,705	586,542
<i>nominal value</i>	588,292	587,037
<i>VAT tax credit</i>	(1,587)	(495)
Total	758,026	761,043

Other non-current assets include :

	30.09.2025	thousand UAH 31.12.2024
Restricted use funds, including	-	-
<i>in banks in liquidation, other problem banks (original value)</i>	8 44	8 44
<i>impairment of funds in banks under liquidation, other problem banks</i>	(8 44)	(8 44)
Emergency, non-reducible and centralized stocks, SNF and other stocks not expected to be used within 12 months	2,603,161	2,670,532
<i>original cost</i>	2,880,590	2,947,961
<i>depreciation</i>	(277,429)	(277,429)
Funds transferred to the financial reserve for decommissioning :	1,715,646	1,417,845

	30.09.2025	31.12.2024
<i>nominal value</i>	5,685,518	5,096,468
<i>discount</i>	(3,969,872)	(3,678,623)
Advances for capital investments:	2,448,114	2,036,016
<i>nominal value</i>	2,754,312	2,216,527
<i>VAT tax credit</i>	(227,863)	(102,176)
<i>depreciation</i>	(78,335)	(78,335)
Right-of-use assets, original cost*	2,958	3,585
Right-of-use assets, depreciation	(2,958)	(2,761)
Total	6,766,921	6 125 217

*Right-of-use assets are leased premises used in business activities. Changes in carrying amount as of 30 September 2025 reflect adjustments to the right-of-use asset (further details are disclosed in Note 18).

Long-term financial investments as of September 30, 2025 reflect investments of JSC NNEGC Energoatom in the authorized capital of LLC EA TRADE in the amount of UAH 50,000 thousand, which corresponds to the amount of the cash contribution of JSC NNEGC Energoatom as the sole founder and participant of the company.

7. Stocks

Nuclear fuel and nuclear materials as of September 30, 2025 and December 31, 2024 are presented as follows:

	<i>thousand UAH</i>	30.09.2025	12/31/2024
Nuclear fuel in storage	1 3823 216	19,799,109	
Nuclear materials	1 2498 952	992 178	
Nuclear fuel in the core	11,104,881	7,436,434	
Total current stock of QA and QM	3 7427 049	28,227,721	

Inventories, excluding nuclear fuel and nuclear materials, as of September 30, 2025 and December 31, 2024 are presented as follows:

	<i>thousand UAH</i>	30.09.2025	12/31/2024
Stock of goods and materials for current production and business	3,159,730	2,497,033	
Work in progress	1,233,711	678,960	
Finished products	380,922	215,094	
Goods	2 8115	29,893	
Total current stocks	4,802,478	3,420,980	

Management assesses the need to write down inventories to their net realizable value, taking into account the timing of inventory acquisition and signs of economic, technical and physical obsolescence.

During the 9 months of 2025, there was a depreciation of inventories in the amount of UAH 258 thousand, restoration of the value of previously depreciated inventories (reversal of previously depreciated inventories) in the amount of UAH 2,198 thousand. For the same period in 2024 In 2018, the amount of inventory depreciation was UAH 50 thousand, the amount of restoration of the value of previously depreciated inventories was UAH 1,999 thousand.

8. Accounts receivable

Trade receivables

Current receivables for goods, works, and services are presented in the table.

	<i>thousand UAH</i>	30.09.2025	12/31/2024
Accounts receivable of SE "Energorynok" (electricity sales until 01.07.2019)	11,039,646	11,061,147	

	30.09.2025	12/31/2024
Receivables for electricity under bilateral agreements with the DSO, the DSU (special obligations) and under commercial agreements	2,461,778	2,480,278
Receivables for electricity under bilateral contracts of the State Enterprise "Guaranteed Buyer"	560,810	2,704,864
Electricity receivables in the day-ahead, intraday and balancing markets	573,891	838,736
Receivables for electricity under bilateral agreements (export agreements)	1,093,135	111,450
Receivables for electricity from other counterparties (until 01.07.2019)	79 67 5	79,659
Receivables for thermal energy and other products*	292,812	344,598
Receivables for frequency and active power control services	6 78	706
Total original cost	1 6 102 425	17,621,438
Reserve for expected credit losses on receivables for electricity of SE "Energorynok"	(11,039,646)	(11,061,147)
Provision for expected credit losses on receivables for electricity from other counterparties	(2,335,118)	(2,340,120)
Provision for expected credit losses on receivables for thermal energy and other products	(205,699)	(292,845)
Carrying amount	2,521,962	3,927,326

*other products exclusively in this note mean services for other licensed and regulated activities: centralized water supply and wastewater treatment, utility services .

The above-mentioned trade receivables are recognized as a financial asset at amortized cost and an assessment of expected credit risks as of the reporting date was made. Due to the lack of an approved financial plan of the company for 2025, in accordance with the requirements of the Resolution of the Cabinet of Ministers of Ukraine dated 03.10.2012 No. 899, the provision for expected credit losses was not accrued during the reporting period.

As of September 30, 2025, the receivables of SE "Energorynok" (sales of electricity until June 30, 2019) amounted to UAH 11,039,646 thousand, for which a reserve for expected credit losses was created in the amount of 100% of the amount of debt.

The receivables that were formed during the operation of the electricity market as of September 30, 2025 amounted to UAH 4,689,614 thousand, with a provision for expected credit losses of UAH 2,255,470 thousand.

The main debtors of the company for electricity are:

- SE "Guaranteed Buyer" (accounts receivable as of 09/30/2025 – 560 810 thousand UAH) – debt for electricity sold under bilateral agreements in accordance with the order of the Ministry of Energy of Ukraine dated 21.03.2022 No. 132 (as of 31. 12.2024 - initial cost – 2,704,864 thousand UAH; accrued reserve for expected credit losses – UAH 16,217 thousand).
- PJSC "NPC "Ukrenergo" (accounts receivable as of September 30, 2025 - UAH 292,792 thousand) - sale of electricity on the balancing market at prices formed taking into account demand and supply on the market at the time of sale (as of December 31, 2024 - UAH 490,836 thousand).
- Enterprises belonging to the PUP, the sale of electricity by which is carried out within the framework of the PSO financial model. As of 30.09.2025, the most significant is the receivables of LLC "Kherson Regional Electric Power Company" - 1,082,679 thousand UAH, for which a reserve for expected credit losses of 1,010,025 thousand UAH was accrued (as of 31. 12.2024 the debt was at the same level), and LLC " Zaporizhzhiaelectropostachania " - 1,060,281 thousand UAH, for which a reserve for expected credit losses of 851,425 thousand UAH was accrued (as of 31. 12.2024 - original cost - 1,078,781 thousand UAH; accrued reserve for expected credit losses – UAH 851,425 thousand).

Advances issued as of September 30, 2025 and December 31, 2024 are presented as follows:

	30.09.2025	12/31/2024
thousand UAH		
Advances for the purchase of nuclear fuel and materials	3,264,472	4,797,126
Advance payments for work, services	6,203,732	8,647,414
<i>including advances paid to the State Enterprise "Guaranteed Buyer" for the service with</i>	<i>5,991,815</i>	<i>8,521,122</i>
Advances for goods and materials	58,784	25,869

	30.09.2025	12/31/2024
Tax credit (deferred VAT)*	(1,514,584)	(1,978,002)
Impairment reserve	(3,099)	(12,982)
Carrying amount	8,009,305	11,479,425

* The amount of VAT paid as part of advances to the counterparty and included in the tax credit.

Other current receivables as of September 30, 2025 and December 31, 2024 consist of the following types of debt:

	<i>thousand UAH</i>	
	09/30/2025	12/31/2024
Settlements for claims submitted, <i>including receivables of SE "Energoynok" for recognized inflationary costs, court fees</i>	11,480,007	11,845,863
Settlements with other debtors, <i>including financial assistance</i>	711 760	578,089
Settlements with employees for loans issued (current part), other settlements	79,028	224,278
Insurance settlements	73,292	57,497
Total original cost	12,269,631	12,484,698
Impairment reserve*	(10,733,835)	(11,480,488)
Carrying amount	1,535,796	1,004,210

* the main amount of the reserve is the amount of the reserve for receivables for claims issued 10 41 6 422 thousand UAH, including under the receivables of SE "Energoynok" for recognized inflationary losses, court fee in the amount of 9,189,508 thousand UAH.

9. Cash and cash equivalents

The company's funds consist of the following items:

	<i>thousand UAH</i>	
	30.09.2025	31.12.2024
Bank accounts	7,537,821	8,068,482
Cash	51	38
Cash on the go	295	548,233
Money together	7,538,167	8,616,753

Additionally, the indicators of the "Cash Flow Statement (Direct Method)" form relating to other receipts and transfers are disclosed:

Other operating income (line 3095) Forms 3:

	<i>thousand UAH</i>	
	9 months 2025	9 months 2024
compensation for losses from temporary disability, other income from the Pension Fund	191,682	147,206
return of cash contributions and financial guarantees in the electricity market	156,748	-
another implementation	137,960	85,086
return of current deposits	51,408	-
buying/selling currency	31,097	5,415
funds from seized bank accounts	20 165	371
repayment of loans granted	2,096	1,701
others	7,069	6,920
Total	598 225	246,699

Other expenses resulting from operating activities (line 3190 of Form 3):

	<i>thousand UAH</i>	
	9 months 2025	9 months 2024
payment of fines, penalties, penalties	1,930,398	212,603
social needs according to the collective agreement (except for labor payments) and trade union contributions	1,323,241	472,841

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	9 months 2025	9 months 2024
transfer of other salary deductions	920,657	720 540
reimbursement to the Pension Fund for payment and delivery		
preferential pensions	469,902	448,046
rent (short-term and low-value housing)	119,442	102,169
buying/selling currency	105,312	60 125
assignment	95,885	123,514
restricted funds transferred to other current assets	16	146,649
others	1,670	1,143
Total	4,966,523	2,287,630

Other income from investment activities (line 3250 of Form 3):

	9 months 2025	9 months 2024	<i>thousand UAH</i>
Other income, including :	150,638	-	-
<i>Targeted financing not related to operational activities</i>			
<i>(partial compensation for the cost of domestically produced machinery and equipment)</i>	5,388	-	-
<i>financial aid refund</i>	145,250	-	-
Total	150,638	-	-

Other expenses resulting from investment activities (line 3275 of Form 3):

	9 months 2025	9 months 2024	<i>thousand UAH</i>
Expenses for providing loans, including :	1,925,670	625,052	625,052
<i>advances on capital investments</i>	1,890,271	578 122	578 122
<i>providing long-term loans to employees</i>	35,399	26,930	26,930
Total	1,925,670	625,052	625,052

Other income from financial activities (line 3340 of Form 3):

	9 months 2025	9 months 2024	<i>thousand UAH</i>
other income (% of banks' deposits)	2,804	2,471	2,471
Total	2,804	2,471	2,471

Other expenses resulting from financial activities (line 3390 of Form 3):

	9 months 2025	9 months 2024	<i>thousand UAH</i>
servicing loans and other long-term financial obligations	83,837	98,259	98,259
payment for providing state guarantees	53,825	55 119	55 119
Total	137,662	153,378	153,378

10. Other current assets

Other current assets are presented in the statements as follows:

	09/30/202	31.12.202	<i>thousand UAH</i>
VAT tax credit under the cash method	507,069	920,793	920,793
Letters of credit current	16,687	-	-
Current deposits	-	51,408	51,408
Funds in accounts subject to seizure	139	20,284	20,284
Monetary contributions and financial guarantees in the electricity market	-	156,748	156,748
Contract assets	3,710	3,710	3,710
Other current assets	4,781	2,483	2,483
Other current assets total	532,386	1,155,426	1,155,426

Funds in the company's accounts that have been seized:

	30.09.2025	12/31/2024	thousand UAH Counterparty
JSC "Ukreximbank"	10	20 168	Joint Stock Company Ukrainian-American Enterprise with Foreign Investments "
PJSC "Raiffeisen Bank Aval"	30	30	Ukreximbank". Enforcement proceedings dated 01/28/2016 No. 34029225*
JSC "Ukrgasbank"	7	7	
JSC "Oschadbank"	-	2	
JSC "Ukrgasbank"	78	62	Consolidated enforcement proceedings
JSC "Oschadbank"	14	15	dated 08/19/2022 No. 69687886**
Total	139	20,284	

* enforcement proceedings were suspended on the basis of the Resolution of the State Enforcement Service of Ukraine dated 06.07.2016. By the Resolution of the Department of Compulsory Enforcement of Decisions of the Department of the State Enforcement Service of the Ministry of Justice of Ukraine dated 08.27.2021, enforcement proceedings were resumed;

**consolidated enforcement proceedings No. 69687886 - Department of Enforcement of Decisions of the Department for Enforcement of Decisions in the Zaporizhia Region of the Southern Interregional Department of the Ministry of Justice (Odessa).

11. Information about non-current assets held for sale

As of September 30, 2025 and at the beginning of the reporting year, the company does not record non-current assets held for sale.

During the 9 months of 2025 and the corresponding period of 2024, the company did not sell non-current assets.

12. Equity

The authorized (registered) capital for 9 months of 2025 did not change and amounted to 306,245,378 at the end of the reporting period. thousand UAH. The size of the authorized capital is fixed in the Charter of JSC NNEG Energoatom, which was approved by the Resolution of the Cabinet of Ministers of Ukraine dated 12/29/2023 No. 1420 (as amended by the Resolution of the Cabinet of Ministers of Ukraine dated 08/15/2025 No. 983).

As of the beginning of the reporting period, the capital in revaluations amounted to UAH 295,716,478 thousand. During the 9 months of 2025, there was a disposal of capital in revaluations in the amount of UAH 7,314 thousand by crediting the revaluation amounts to retained earnings in connection with the disposal of revalued fixed assets and an increase in capital in revaluations in the amount of UAH 1,133 thousand due to revaluation and depreciation of fixed assets. As of September 30, 2025, the capital in revaluations amounted to UAH 295,710,297 thousand.

The company's profit before tax for the first 9 months of 2025 amounted to UAH 15,716,899 thousand, net profit - UAH 12,839,285 thousand (for the corresponding period of 2024 - loss before tax amounted to UAH 5,503,439 thousand, net loss - UAH 4,593,463 thousand).

13. Liabilities, credits and loans, deferred income

Long-term and current liabilities of JSC NNEG Energoatom consist of long-term and short-term bank loans, the current portion of long-term borrowings and other long-term liabilities, which are presented in the balance sheet as follows :

Currency	Sum		%	min	max	Final maturity date	Description of the collateral	Deposit amount	thousand UAH
	30.09.2022	12/31/2024							5
Long-term loans									
EBRD (European Bank for Reconstruction and Development)	EUR	2,298,965	3,464,169	3,114	3,148	03/12/2028	state guarantees	-	-
German Bank AG	EUR	4,821,456	4,991,307	3,601	3,601	05/24/2029			
JSC "State Savings Bank"	USD	-	960,683	-	-	-			

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Currency	Sum		%	min	max	Final maturity date	Description of the collateral	Deposit amount
	30.09.2025	12/31/2024						
Loans as part of other long-term liabilities								
	20,916,496	20,125,931						
Euratom (European Commission - EURATOM)	EUR	14,552,155	13,198,786	0.00	0.89	17.12.2031	state guarantees	
Central storage safety trust project (Central Storage Safety Project Trust)	USD	6,364,341	6,927,145	6.833	6.833	01.02.2038	state guarantees	-
Lease obligations	UAH	-	1,194	14.00	22.00	09/30/2026	absent	-
Others	UAH	167	180			12/16/2029	absent	-
Total long-term liabilities		28,037,084	29,543,464					
Short-term bank loans and borrowings								
		8,604,481	10,551,418				39,470,856	
JSK "Ukreximbank"	USD	7,364,953	7,948,139	8.00	8.00	01.11.2025	e/energy	26,892,642
JSK "SENSE BANK"	USD	1,239,528	2,057,460	8.50	8.50	10.09.2026	e/energy	2,000,000
PJSC "Ukrgasbank"	UAH	-	545,819	17.00	17.00	02/26/2026	e/energy	8,779,214
JSK "TASCOMBANK"	UAH	-	-	17.50	17.50	07/30/2026	e/energy	949,000
PJSC "MTB Bank"	UAH	-	-	18.00	18.00	04/22/2026	property rights	250,000
JSK "Bank Credit Dnipro"	UAH	-	-	18.00	18.00	06/17/2026	e/energy	600,000
Current accounts payable for long-term liabilities:		7,511,838	8,060,935					14,538,800
Current portion of long-term borrowings		7,510,653	8,059,527	-	-	-	e/energy, property rights, right of claim	14,538,800*
Lease obligations		1,185	1,408	14.00	22.00	-	-	-
Total short-term liabilities		16,116,319	18,612,353					

* including the amount of the pledge of JSK "State Savings Bank" 14,538,800 thousand UAH consists of electricity that is produced and will be produced - 12,538,800 thousand UAH, and property rights to funds - 2,000,000 thousand UAH.

Changes in liabilities arising from financing activities during 9 months of 2025, presented in the table:
thousand UAH

	31.12.2024	Movement	30.09.2025
Long-term bank loans, incl.	9,416,159	(2,295,738)	7,120,421
Loans in foreign currency, incl.	9,996,510	(2,433,856)	7,562,654
<i>exchange rate differences</i>	-	864,070	-
<i>transferred to current</i>	-	(3,309,707)	-
<i>received</i>	-	11,781	-
Initial costs/premiums on loans and their amortization	(580,351)	138 118	(4 42 233)
<i>including exchange rate differences</i>	-	(51,780)	-
	3		
Deferred tax liabilities	1 153,458	(2,235,699)	28,917,759
Other long-term liabilities, incl.	20 127 305	789,358	20,916,663
long-term loan liabilities, incl.	20,125,931	790,565	20,916,496
<i>exchange rate differences</i>	-	1,235,214	-
<i>transferred to current</i>	-	(457,929)	-
<i>initial costs/premiums on loans and their amortization</i>	(93,258)	13,280	(79,978)
<i>including exchange rate differences</i>	-	3,912	-
lease liabilities in accordance with IFRS 16	1,194	(1,194)	-
other long-term liabilities	18 1	(10)	17 1
discount on other long-term liabilities	(1)	(3)	(4)
Short-term bank loans, incl.	10,551,418	(1,946,937)	8,604,481
<i>exchange rate differences</i>	-	(163,967)	-
<i>received</i>	-	15,007,180	-

	31.12.202 4	Movement	30.09.2025
<i>paid off</i>	(16,798,532)		-
initial costs/premiums on loans and their amortization	(10,219)	5,342	(4,877)
Current debt on long-term liabilities, incl.	8,060,935	(549,097)	7,511,838
loans, incl.	7,450,737	(538,881)	6,911,856
<i>exchange rate differences</i>	-	206 263	-
<i>the current portion of the obligation is displayed</i>	-	3,309,707	-
<i>paid off</i>	-	(4,073,031)	-
initial costs/premiums on loans and their amortization	(166,944)	18 180	(148,764)
<i>including exchange rate differences</i>	-	(15,795)	-
loans, incl.	608,790	(9,993)	598 797
<i>exchange rate differences</i>	-	(7,589)	-
<i>transferred from long-term</i>	-	457,929	-
<i>paid off</i>	-	(460,958)	-
initial costs/premiums on loans and their amortization	(10,024)	625	(9,399)
<i>including exchange rate differences</i>	-	169	-
lease liabilities in accordance with IFRS 16	1,408	(223)	1,185
Total	79,309,275	(6,238,113)	73,071,162

Deferred income is presented in the reporting in the form of government grants and non-current assets received free of charge and is included in the current period's income in proportion to the accrued depreciation on objects purchased at the expense of government grants or received free of charge.

	09/30/2025	12/31/2024	thousand UAH
Long-term deferred income	2,897,443	2,802,240	
State grants for capital investments	675,653	696 791	
Non-current assets received free of charge	2,221,790	2,105,449	
Current deferred income	1 80 570	150,325	
State grants for capital investments	34 9 27	34,672	
Non-current assets received free of charge	145,363	114,291	
Other deferred income	280	1,362	
Deferred income total	3 0 78 013	2,952,565	

Income received during the 9 months of 2025 and the corresponding period of 2024, including accrued proportional depreciation of non-current assets purchased at the expense of relevant sources, amounted to:

	9 months 2025	9 months 2024	thousand UAH
State grants for capital investments	26,271	26,611	
Non-current assets received free of charge	95 0 52	71,515	

During the reporting period, as well as during the 9 months of 2024, no targeted state grants for capital investments were received, except for funds in the amount of UAH 5,388 thousand received as partial compensation for the cost of domestically produced machinery and equipment. In total, during the reporting period, non-current assets in the amount of UAH 242,465 thousand were received free of charge (9 months of 2024 - UAH 184,236 thousand), in particular:

- assets under construction in the amount of UAH 242,444 thousand, which were received mainly as international technical assistance;
- fixed assets in the amount of UAH 21 thousand, which were received free of charge.

current **trade payables** (current payables for goods, works, services) are presented in the statements as follows:

	30.09.2025	12/31/2024	thousand UAH
Debt for works, services and other trade debts, incl.	617 117	984,242	

<i>for dispatching service</i>	1 56 318	246,584
<i>for electrical energy</i>	574	311 204
Debt for inventories, including nuclear fuel	1,579,873	1,640,531
Total	2,196,990	2,624,773

The composition of current **accounts payable for advances received** as of the reporting date is given in the table:

	<i>09/30/2025</i>	<i>12/31/2024</i>	<i>thousand UAH</i>
Advances received for electricity	3,844,329	6,573,564	
Contractual obligations	9,868	3,437	
Advances received from rent	94	94	
Total	3,854,291	6,577,095	

Within 9 months of 2025 Contractual obligations in the amount of UAH 6,575,460 thousand were recognized as income (9 months of 2024 - UAH 3,775,297 thousand).

Other current liabilities as of September 30, 2025 are presented as follows:

	<i>09/30/2025</i>	<i>12/31/2024</i>	<i>thousand UAH</i>
Settlements with creditors with capital investments	3,006,331	8,015,983	
Deferred value added tax and excise tax	1,837,548	2,304,821	
Settlements with other creditors*	5,063,959	4,579,432	
Calculations based on accrued interest	192,772	226,613	
Settlements with accountable persons and other settlements with employees	65,317	32,911	
Total	10,165,927	15,159,760	

*including 4,478,823 thousand UAH - debt to the State Enterprise "Guaranteed Buyer" according to the court decision; 50,000 thousand UAH - debt for the contribution to the authorized capital of LLC "EA TRADE".

14. Software

Provisions for future expenses and their changes are presented in the interim financial statements as follows:

	<i>31.12.20 24</i>	<i>Enlarged</i>	<i>Used</i>	<i>Cancelled</i>	<i>30.09.20 25</i>	<i>thousand UAH</i>
Long-term provisions	40,213,803	3,364,398	-	-	-	43,578,201
Providing for the costs of decommissioning nuclear facilities	26,959,329	2,398,032	-	-	-	29,357,361
Providing for the costs of spent nuclear fuel management	5,934,061	549,633	-	-	-	6,483,694
Ensuring reimbursement of costs for the payment and delivery of preferential pensions	5,348,243	279 249	-	-	-	5,627,492
Providing lump sum payments in connection with retirement	1,972,170	137,484	-	-	-	2,109,654
Current provisions	6,955,400	3,410,133	(6,206,125)	(662,321)	3 497 087	

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	31.12.20 24	Enlarged	Used	Cancelled	30.09.20 25
Provision for probable costs of legal claims	3,136,457	652	(2 386 791)	(662,317)	88,001
Provision for vacation pay to employees	1,370,460	1,716,347	(1,739,472)	-	1,347,335
Ensuring payment of remuneration based on the results of work for the year	977,284	829,084	(968,600)	-	837,768
Ensuring reimbursement of costs for the payment and delivery of preferential pensions (current part)	535,158	519,998	(469,902)	-	585,254
Provision of costs for spent nuclear fuel management (current part)	558,854	49,710	(413,276)	-	195,288
Provision of lump sum payments in connection with retirement (current part)	270 300	199,560	(1 65 375)	-	304,485
Securing costs for undelivered documents	106,887	94,782	(62,709)	(4)	138,956

15. Payments to the budget and the Pension Fund

Settlements with the budget and the Pension Fund for 9 months of 2025 are presented as follows:

thousand UAH

Note	12/31/2024		Accrued to be paid	Paid to the budget	Returned from budget(-) / restored(+)	30.09.2025	
	Dt	Kt				Dt	Kt
Income tax	a	-	415,938	5,113,615	3,839,445	-	1,690,108
VAT	-	1,012,867	11,014,884	11,746,702	-	-	281,049
Excise tax	-	786,599	5,433,262	5,713,951	-	-	505,910
Part of net profit payable to the budget	b	1,334	-	-	-	1,334	-
Personal income tax, military levy	-	405,867	3,841,669	3,915,470	-	-	332,066
Environmental tax	-	210,997	514,222	572,209	-	-	153,010
Land fee	1,033	10,247	116 167	112,392	-	1	12,990
Collection for socio-economic compensation to the population	-	261,556	1,711,065	1,799,157	-	-	173,464
Other taxes and fees, sanctions	4,874	49,884	843,209	849,500	(3,232)	7 4 6 7	49,418
Budget reimbursement	2,404	-	(19,814)	-	(18,458)	3,760	-
Total taxes and fees	9,645	3,153,955	28,568,279	28,548,826	(21,690)	12,562	3,198,015
Single social contribution	-	331,987	3,395,989	3,430,815	-	-	2 97 161
Pension fund	-	-	822	8 22	-	-	-
Reimbursement of pensions awarded on preferential terms	-	-	469,902	469,902	-	-	-
Total payments to the budget and funds	9,645	3,485,942	32,434,992	32 450 365	(21,690)	12,562	3,495,176

a) As of September 30, 2025, accounts payable (debt to the budget) for income tax for 9 months of 2025 in the amount of UAH 1,690,108 thousand is recorded, which arose based on the results of the third quarter of 2025.

Based on the results of operations for 9 months of 2025, income tax was accrued in the amount of UAH 5,113,615 thousand. For the same period of the previous year, tax was charged in the amount of UAH 2,404,914 thousand.

Paid in cash since the beginning of the year income tax for a total amount of UAH 4,888,445 thousand: UAH 3,839,445 thousand was credited as income tax payment, the difference in overpayment from income tax in the amount of UAH 1,049,000 thousand was directed to repay liabilities from other taxes and fees, namely: UAH 787,000 thousand - excise tax, UAH 262,000 thousand - levy for socio-economic risk compensation of the population.

b) As of 12/31/2024 and 09/30/2025, receivables (overpayment to the budget) from the net profit in the amount of UAH 1,334 thousand are recorded.

Starting from the first quarter of 2024, in connection with the transformation from a state to a joint-stock company, NNEG Energoatom has become an annual payer of dividends on common shares and pursues a dividend policy within the requirements established by Part 5, Article 11 of the Law of Ukraine "On Management of State Property Objects" dated September 21, 2006 No. 185, the Law of Ukraine "On Joint-Stock Companies" dated July 27, 2022 No. 3465-IX, the State Dividend Policy, approved by the Resolution of the Cabinet of Ministers of Ukraine dated November 29, 2024 No. 1369, the Charter of JSC NNEG Energoatom, approved by the Resolution of the Cabinet of Ministers of Ukraine dated December 29, 2023 No. 1420, clause 46.2, clause . 49.18.7 and p. 49.19 of the Tax Code of Ukraine.

In the period from 01.01.2025 to 09.30.2025, no dividends were accrued and paid based on the results of 2024.

Settlements with the budget and the Pension Fund for 9 months of 2024 are presented as follows:

Note	31.12.2023		Accrued until paid	Paid to the budget	Returned from budget(-) / restored(+)	thousand UAH 09/30/2024	
	Dt	Kt				Dt	Kt
Income tax	-	655 254	2,404,914	1,319,330	-	-	1,740,838
VAT	-	765,841	6,184,355	6,231,023	-	-	719,173
Excise tax	-	586 112	4,196,809	4,177,251	-	-	605,670
Part of net profit payable to the budget	1,016,334	-	-	(1,015,000)	-	1,334	-
Personal income tax, military levy	-	186,911	2,537,118	2,539,157	-	-	1 84 872
Environmental tax	-	213,998	504,259	568,174	-	-	150,083
Land fee	15	8,194	94,820	92,550	-	1	10,450
Collection for socio-economic compensation to the population	-	194,508	1,269,602	1,291,236	-	-	172,874
Other taxes and fees, sanctions	3,369	44,646	243 126	242,948	(2,038)	4,903	48,396
Budget reimbursement	2,598	-	(17,758)	-	(18,338)	2,018	-
Total taxes and fees	1,022,316	2,655,464	17,417,245	15,446,669	(20,376)	8,256	3,632,356
Single social contribution	-	193,307	2,608,408	2,608,739	-	-	192,976
Reimbursement of pensions awarded on preferential terms	-	-	448,046	448,046	-	-	-
Total payments to the budget and funds	1,022,316	2,848,771	20,473,699	18,503,454	(20,376)	8,256	3,825,332

16. Income and expenses, total income

For 9 months of 2025, the company received gross profit from the sale of electricity and heat, from the provision of heat supply, centralized water supply and sewage services in the amount of UAH 120,844,569 thousand (for 9 months of 2024 - UAH 81,958,431 thousand). Taking into account other operating, financial and other income and expenses, the company's financial result before tax is profit 15 716,899 thousand UAH (for 9 months of 2024, the loss before tax was 5,503,439 thousand UAH).

Certain types of income and expenses are summarized in the company's financial statements in accordance with IFRS requirements. The main types of income and expenses in accordance with IAS 34 "Interim Financial Reporting" for the third quarter and 9 months of 2025:

	3rd quarter 2025		9 months 2025		thousand UAH
	Income	Costs	Income	Costs	
Sales of the main type of product	48,691,523	1 8 001 699	173,873,856	53,029,287	
electricity	48,637,322	17,893,634	173,640,040	52,674,637	
<i>electricity produced by the company itself</i>	-	17,672,211	-	52,127,572	
<i>purchased electricity</i>	-	221,423	-	547,065	
frequency and active power control services	1,713	-	5,008	-	
thermal energy (production, transportation, supply)	3,640	2 4 480	5 5 829	96,060	
centralized water supply, centralized sewage and utility services	48,848	8 3 585	1 72 979	258,590	
Administrative costs	-	851,898	-	2,325,416	
Selling expenses	-	21,918,266	-	96 105 542	

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	3rd quarter 2025		9 months 2025	
	Income	Costs	Income	Costs
<i>including services to ensure the availability of electricity for household consumers</i>	-	21,746,600	-	95,824,425
Income from the restoration of the value of financial assets	43,567	-	870,719	-
Other operating income and expenses*	1,238,409	988,307	2,996,486	4,522,428
Buying and selling foreign currency	-	1 9 397	-	74,246
Sale of goods, materials, other implementation of works and services	-	7,567	-	16,496
Operating lease of assets	324	-	743	-
Exchange rate differences	352,477	-	-	1,875 1 36
Fines, penalties, penalties	641,765	-	1,176,906	-
Recovery of previously written-off assets	2,547	-	79 8 380	-
Housing and communal services and socio-cultural facilities and socio-cultural events	-	825,338	-	1,793,708
Bank interest	230,790	-	934,339	-
Average salary and SSC of employees related to mobilization and non-compensated military service	-	1,226	-	3,683
Current assets received free of charge	4,916	-	79,509	-
Contributions to the Ukrainian Nuclear Society, WANO and other membership fees	-	1,615	-	93,628
Other operating income and expenses	5,590	133 164	6,609	665,531
<i>including costs for forced downtime</i>	-	24,045	-	3 42 569
Financial income and expenses	7,192	2,043,420	27,137	6,196,418
Interest accrued	1,017	590 171	2,916	1,866,908
Expenses related to servicing loans and other long-term financial obligations	-	44,435	-	133,562
Interest income and expense from initial recognition of long-term receivables at amortized cost	6,429	19,813	23,466	27,824
Interest expense on employee retirement benefits	-	300,050	-	900 144
Interest costs from changes in spent fuel management provision due to the passage of time	-	192,515	-	577,545
Discount from initial recognition of an asset with FZE	-	139 122	-	417,366
Interest expense on decommissioning provision, interest income and change in discount on the asset with the ERF	-	757,305	-	2,271,915
Other financial income and expenses	-254	9	755	1,154
Other income and expenses	48,279	2,024	129,510	1,718
Asset recovery	-	-	1,054	-
Non-current assets received free of charge (including recognition of income in proportion to depreciation)	48,279	-	125,596	-
Revaluation/write-down of non-current assets	-	-	-	1,718
Write-off of non-current assets	-	2,024	2,587	-
Other income and expenses	-	-	273	-
Income tax	-	1,157,855	-	2,877,614
NET PROFIT/LOSS	5,065,501	-	12,839,285	-

Main types of income and expenses in accordance with the requirements of IAS 34 "Interim Financial Reporting" for the 3rd quarter and 9 months of 2024:

	Q3 2024	<i>thousand UAH</i>		
	Income	Costs	Income	Costs
Sales of the main type of product	48,716,216	17,333,551	130 379 342	48,420,911
electricity	48,666,834	17,241,807	130 173 548	48,086,634
<i>electricity produced by the company itself</i>	-	15,854,559	-	46,217,293
<i>purchased electricity</i>	-	1,387,248	-	1,869,341
frequency and active power regulation services	1,238	-	3,165	-
thermal energy (production, transportation, supply)	3,872	23,010	49,326	91,014
centralized water supply, centralized sewage and utility services	44,272	68,734	153,303	243 263
Administrative costs	-	574,481	-	1,703,760
Selling expenses	-	23,179,838	-	73,401,975
<i>including services to ensure the availability of electricity for household consumers</i>	-	23,120,889	-	73,246,015

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	Q3 2024		9 months 2024	
	Income	Costs	Income	Costs
<i>Impairment expenses/income from the restoration of the value of financial assets</i>	-	37,259	-	354,713
<i>Other operating income and expenses *</i>	554,837	2,499,867	682 128	6,272,363
Buying and selling foreign currency	-	24,766	-	54,757
Sale of goods, materials, other implementation of works and services	-	5 126	-	4,745
Operating lease of assets	62	-	-	739
Exchange rate differences	-	1,637,642	-	3,789,222
Fines, penalties, penalties	375,688	-	361,591	-
Recovery of previously written-off assets	105 119	-	111,713	-
Write-off of accounts receivable and accounts payable	(1,941)	-	(1,142)	78,632
Housing and communal services and socio-cultural facilities and socio-cultural events	-	480,056	-	1,112,211
Bank interest	52,948	-	135,610	-
Average salary and SSC of employees related to mobilization and non-compensated military service	-	991	-	3,248
Current assets received free of charge	16,807	-	56,838	-
Contributions to the Ukrainian Nuclear Society, WANO and other membership fees	-	17,763	-	64,686
Other operating income and expenses <i>including costs for forced downtime</i>	6,154	333,523	17,518	1,164,123
	-	257,325	-	946,511
<i>Financial income and expenses</i>	10,235	2 166 240	28,476	6,441,127
Interest accrued	956	640,871	2,726	1,879,964
Expenses related to servicing loans and other long-term financial obligations	-	46 113	-	135,507
Interest income and expense from initial recognition of long-term receivables at amortized cost	8,702	8 135	24,010	12,297
Interest expense on employee retirement benefits	-	269,099	-	807 297
Interest costs from changes in spent fuel management provision due to the passage of time	-	233,940	-	701,820
Interest expense on decommissioning provision, interest income and change in discount on the asset with the ERF	-	967,870	-	2,903,613
Other financial income and expenses	577	212	1,740	629
<i>Other income and expenses *</i>	37,803	11,141	99,300	97,836
Asset recovery/impairment	-	11,141	-	13,110
Non-current assets received free of charge (including recognition of income in proportion to depreciation)	34,155	-	99 148	-
Write-off of non-current assets	3,496	-	-	84,568
Other income and expenses	152	-	152	158
<i>Income tax</i>	-	675,816	909,976	-
<i>NET PROFIT/LOSS</i>	2,840,898	-	-	4,593,463

* The totals of other operating income and other operating expenses are obtained by summing the indicators of the corresponding income and expenses for the II and I quarters of 2025 and 2024, which are given in these notes, and not as the arithmetic difference between the totals (rows 2120, 2180, 2240, 2270 of form 2) for 9 months and the I and II quarters of the reporting and previous years.

Income tax. The statutory tax rate on a company's income is 18%. Income tax as a component of income or expenses:

	9 months 2025	<i>thousand UAH</i>	9 months 2024
Current income tax expenses	(5,113,615)	(2,404,914)	
Deferred income tax related to the occurrence and reversal of temporary differences	2,236,001	3,314,890	
Income (expenses) from income tax	(2,877,614)	909,976	

17. Related party information

The types and volume of transactions that took place in the 9 months of 2025 and in the corresponding period of 2024 with related parties are given in the table:

Joint Stock Company "National Nuclear Power Generating Company "Energoatom"
Interim financial statements for 9 months of 2025

	<i>thousand UAH</i>	
	9 months 2025	9 months 2024
Sale of finished products (goods, works, services) to related parties	98	77
Providing guarantees and collateral*	(56,985)	(58,142)
The emergence of obligations in connection with the formation of the authorized capital of the subsidiary LLC "EA TRADE"	(50,000)	-

* Expenses related to the provision of state guarantees by the Government of Ukraine to ensure the fulfillment of debt obligations under credits (loans) attracted by JSC NNEGC Energoatom, in accordance with guarantee agreements ratified by the Laws of Ukraine dated 15.05.2014 No. 1267-VII, dated 15.05.2014 No. 1268-VII, and the agreement on the provision of a state guarantee for the obligations of JSC NNEGC Energoatom in accordance with the Resolution of the Cabinet of Ministers of Ukraine dated 06.12.2017 No. 936.

In accordance with paragraph 18 of IAS 24 "Related Party Disclosures", information on debts to related parties of JSC "NNEGC "Energoatom" is provided in the table.

	30.09.2025	12/31/2024	Term and nature of compensation	Availability of a guarantee, collateral	<i>thousand UAH</i>
Long-term receivables	5 100	690	monthly salary deduction	agreement until 30.06.2038	mortgage
Trade payables for products sold	9	10		-	-
Other current receivables	509	114	salary deduction for 12 months	agreement	mortgage
Debt for contribution to the authorized capital of LLC "EA TRADE"	50,000	-	cash contribution	-	-
Providing for the costs of paying employees upon termination of employment (long-term part)	17,857	16,265	weighted average maturity 7.2 years	-	-
Ensuring the costs of paying employees after the end of employment (current part)	1,845	1,905	within 12 months	-	-

The total number of key management personnel, regarding which information is disclosed for 9 months of 2025 and the corresponding period of 2024, is 68 and 60 people, respectively, in positions not lower than the level of executive directors and deputy directors of the company's branches.

Information on payments received from the company by key management personnel during the 9 months of 2025 and in the corresponding period of 2024 is provided in the table:

	Q3 2025	9 months 2025	Q3 2024	9 months 2024
Short-term employee benefits	63,580	172,055	36,722	111,418
Payments upon termination of employment			2,272	2,272
Severance payments	4,581	4,581	-	-
Accruals related to payments	6,908	18,786	4,269	12,073

In the reporting period and the corresponding period of the previous year, in accordance with the requirements of Ukrainian legislation, the company calculated and paid a single social contribution at a rate of 22% (8.41% for working disabled people) of the amount of accrued wages.

The Company carries out significant transactions with **business entities that are under common state control with the Company**.

These entities include SE Energorynok, SE Guaranteed Buyer, JSC Market Operator, PrJSC NPC Ukrrenergo, PJSC State Savings Bank of Ukraine, PJSC Ukreximbank, PJSC JSB Ukrgasbank, JSC Sense Bank, SE Skhidny GOK, JSC Ukrenergomashyn and other state-owned enterprises (SOEs).

Balances on settlements and transactions with state-owned enterprises at book value as of September 30, 2025 and December 31, 2024 year are presented as follows:

thousand UAH
09/30/2025 **12/31/2024**

Current assets		
Trade receivables of SE "Energorynok"	-	-
original cost	11,039,646	11,061,147
expected credit loss reserve	(11,039,646)	(11,061,147)
Trade receivables of SE "Guaranteed Buyer"	560,810	2,688,647
original cost	560,810	2,704,864
expected credit loss reserve	-	(16,217)
Trade receivables of PJSC "NPC "Ukrenergo"	293,470	491,542
Trade receivables of other SOEs	490,043	575,256
original cost	1,365,532	1,450,748
expected credit loss reserve	(875,489)	(875,492)
Advances issued by SE "Eastern Mining and Processing Plant"	2,485,518	2,484,045
Advances issued by the State Enterprise "Guaranteed Buyer"	4,993,179	7,100,935
Advances issued to other state-owned enterprises	681,540	25,887
Other current debt, financial assistance	49,750	195,000
Other current debt on claims recognized by SE "Energorynok"	-	-
original cost	9,189,508	9,189,508
expected credit loss reserve	(9,189,508)	(9,189,508)
Other current debt, claims issued by the State Enterprise "Guaranteed Buyer"	-	18,535
original cost	-	781,090
expected credit loss reserve	-	(762,555)
Other current debt, claims issued to other SEs	173,412	136,847
original cost	1,030,568	994,106
expected credit loss reserve	(857,156)	(857,259)
Cash in state-owned banks	6,489,477	7,407,918
Current letters of credit and deposits and funds in arrested accounts in state-owned banks	16,796	71,662
Long-term liabilities		
Loans received from JSC "State Savings Bank of Ukraine"	-	(960,683)
Recognized lease liability in accordance with IFRS 16 "Leases"	-	(1,194)
Current liabilities		
Loans obtained from state-owned banks, including interest and service arrears	(12,464,996)	(15,281,336)
Collateral provided for loans from state-owned banks	(52,210,656)	(53,704,628)
Advances received from PJSC "NPC "Ukrenergo"	(87,170)	(95,146)
Advances received from JSC "Energy Company of Ukraine"	(38,808)	(39,273)
Advances received from LLC "Mykolaiv Electric Supply Company"	(105,053)	(153,099)
Advances received from Energo Zbut Trans LLC	(105,059)	(151,200)
Advances received from LLC "Kharkivenergozbut"	(149,856)	(217,151)
Advances received from LLC "Khmelnytskenergozbut"	(114,912)	(128,545)
Advances received from LLC "Cherkasienergozbut"	(100,418)	(156,223)
Advances received from Zaporizhzhiaelectrostationia LLC	(107,525)	(143,101)
Advances received from other state-owned enterprises	(61,714)	(82,800)
Trade and other debts to JSC "Ukrenergomashyn"	(46,140)	(223,592)
Trade and other debts to PJSC "NPC "Ukrenergo"	(287,796)	(549,502)
Trade debts to other state-owned enterprises	(62,868)	(117,028)
Other obligations to the State Enterprise "Guaranteed Buyer"	(4,478,823)	(3,996,750)
Other liabilities to other state-owned enterprises	(6,751)	(5,974)
Recognized lease liability in accordance with IFRS 16 "Leases"	(1,185)	(1,408)

The volumes of transactions with state-owned enterprises in the 3rd quarter and 9 months of 2025 are given in the table:

Operations (+ income, - expenses):	Q3 2025	<i>thousand UAH</i> 9 months 2025
SE "Guaranteed Buyer" (electricity sales)	3,196,578	14,302,721
SE "Guaranteed Buyer" (procurement of services to ensure the availability of electricity for household consumers)	(21,746,600)	(95,824,425)
JSC "Market Operator" (electricity sales)	7,537,251	14,090,540
JSC "Market Operator" (purchase of electricity and services for organizing the purchase and sale of electricity)	(158,589)	(326,869)
JSC "Market Operator" (guarantee of origin services of electricity)	-	1
PJSC "NPC "Ukrenergo" (electricity sales)	1,883,282	6,436,925
PJSC "NPC "Ukrenergo" (implementation of auxiliary services)	1,713	5,008
PJSC "NPC "Ukrenergo" (purchase of electricity and services for dispatching management of installed generating capacities, services for distribution/transmission of electricity)	(1,370,140)	(4,241,846)
LLC "Mykolaiv Electricity Supply Company" (electricity sales)	651,727	2,542,216
LLC "Khmelnytskenergozbut" (electricity sales)	618,777	2,512,381
LLC "Cherkasyenergozbut" (electricity sales)	570,751	2,367,027
LLC "Energo Zbut Trans" (electricity sales)	1,830,577	6,212,399
JSC "Energy Company of Ukraine" (electricity sales)	294,213	2,248,412
JSC "Energy Company of Ukraine" (electricity purchase)	(9,295)	(105,033)
LLC "Zaporizhzhyaelektropostachania" (electricity sales)	507,173	2,126,265
LLC "Ternopilelectropostach" (electricity sales)	310,493	1,120,381
LLC "Kharkivenergozbut" (electricity sales)	827,722	3,272,005
Sales of electricity to other state-owned enterprises	87,179	470,880
SE "Eastern Mining and Processing Plant" (transportation and storage services of uranium oxide concentrate, operating lease)	(873)	(2397)
Sale of goods, works, services to other state-owned enterprises	1,182	4,420
Purchase of goods, works, services at other state-owned enterprises	(1,210,503)	(3,615,102)
Acquisition of non-current assets from state-owned enterprises	(10,918)	(35,001)
Interest accrued on loans received from state-owned banks	(265,384)	(845,156)
Penalties imposed on state-owned enterprises	143,651	143,985
Penalties accrued in favor of state-owned enterprises	(2,625)	(4,062)

The volumes of transactions with state-owned enterprises in the 3rd quarter and 9 months of 2024 are given in the table:

Operations (+ income, - expenses):	Q3 2024	<i>thousand UAH</i> 9 months 2024
SE "Guaranteed Buyer" (electricity sales)	2,381,744	6,321,533
SE "Guaranteed Buyer" (procurement of services to ensure the availability of electricity for household consumers)	(23,120,889)	(73,246,015)
JSC "Market Operator" (electricity sales)	5,103,898	12,158,096
JSC "Market Operator" (purchase of electricity and services for organizing the purchase and sale of electricity)	(216,111)	(510,012)
PJSC "NPC "Ukrenergo" (electricity sales)	2,203,776	5,359,594
PJSC "NPC "Ukrenergo" (implementation of auxiliary services)	1,238	3,165
PJSC "NPC "Ukrenergo" (purchase of electricity and services for dispatching management of installed generating capacities, services for distribution/transmission of electricity)	(2,199,327)	(5,154,774)
LLC "Mykolaiv Electricity Supply Company" (electricity sales)	470,381	1,894,205

Operations (+ income, - expenses):	Q3 2024	9 months 2024
LLC " Khmelnytskenergozbut " (electricity sales)	727,489	2,310,236
LLC " Cherkasyenergozbut " (electricity sales)	513,790	1,690,725
LLC " Energo Zbut Trans" (electricity sales)	1,081,890	5,727,902
JSC "Energy Company of Ukraine" (electricity sales)	587,365	1,121,245
JSC "Energy Company of Ukraine" (electricity purchase)	(220,348)	(311,183)
LLC " Zaporizhzhyaelektropostachania " (electricity sales)	526,392	2,011,312
LLC " Ternopilelectropostach " (electricity sales)	331 121	981,209
LLC " Kharkivenergozbut " (electricity sales)	789,810	2,406,030
Sales of electricity to other state-owned enterprises	113,545	423,297
SE "Eastern Mining and Quarrying Complex" (purchase of uranium oxide concentrate, services for transportation and storage of uranium oxide concentrate)	(527,122)	(1,041,046)
Sale of goods, works, services to other state-owned enterprises	1,002	4,006
Purchase of goods, works, services at other state-owned enterprises	(1,121,694)	(3,408,467)
Acquisition of non-current assets from state-owned enterprises	(8,261)	(32,267)
Interest accrued on loans received from state-owned banks	(389,246)	(1,143,306)
Penalties have been imposed on PJSC NPC Ukrrenergo	47,473	61,284
Penalties have been imposed on LLC " Khmelnytskenergozbut "	56,707	56,707
Penalties accrued in favor of other state-owned enterprises	(5,819)	(5,819)
During the reporting period, collateral in the form of electricity and the right to demand payment under the contract with SE "Energorynok" was provided for obtaining loans from state-owned banking institutions.	-	(647,744)

All transactions with state-owned enterprises during the 9 months of 2025 and the corresponding period of 2024 were carried out on market terms.

18. Rent

JSC NNEG Energoatom acts as both a tenant and a landlord in its activities.

As a lessee, the company recognizes assets in the form of the right of use and liabilities for lease payments.

Right-of-use assets are recorded as part of other non-current assets and are presented as follows:
thousand UAH

	12/31/2024	Reduction (adjustment)	Accrued depreciation	30.09.2025
Buildings, structures	824	(627)	(197)	0
original cost	3,585	(627)	-	2,958
amortization	(2,761)	-	(197)	(2,958)

Long-term and current lease liabilities are disclosed as follows:

	12/31/2024	Magnification (adjustment)	Decrease (-)	09/30/2025
Long-term liabilities	1,194	(816)	(378)	0
-reduction in right-of-use asset		(627)		
-change in the value of the obligation		(273)		
-interest accrued		84		
Current debt on long-term liabilities	1,408	657	(880)	1,185
-transferred from the long-term part		378		
-VAT and % on the current portion of the debt	-	279	(173)	-
-paid to the landlord			(707)	
Total liabilities	2,602	(159)	(1,258)	1,185

In addition, JSC NNEG Energoatom recognizes lease payments from operating leased facilities as income on a straight-line basis. Other information regarding leased property, plant and equipment required by IFRS 16 Leases for the 9 months of 2025 and the corresponding period of 2024 is presented as follows:

	<i>thousand UAH</i>	9 months 2025	9 months 2024
Rental income		1,020	1,317
Rental costs		(2,906)	(3,926)

19. Fair value of assets and liabilities

All assets and liabilities whose fair value is measured or disclosed in the financial statements are classified according to a hierarchy of fair value sources, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1: quoted market prices (unadjusted) for identical assets or liabilities in active markets;

Level 2: valuation models for which all inputs that have a significant effect on the determined fair value are at the lowest level of the hierarchy and are based directly or indirectly on market data;

Level 3: valuation models that use inputs that have a significant impact on the determination of fair value, belong to the lowest level of the hierarchy and are not publicly available.

The fair value of financial assets and financial liabilities is disclosed in the financial statements as of December 31, 2024. The fair value of financial assets and liabilities as of September 30, 2025 does not differ significantly from their carrying amount as of the annual reporting date.

20. Risks

Information on risks disclosed in the notes to the annual financial statements of JSC NNEG Energoatom for 2024 did not significantly change during the 9 months of 2025, except for currency and credit risks. Credit risk arises mainly in connection with customer receivables to the company.

Credit risk is the risk of financial loss to the company as a result of a client or counterparty failing to fulfill its obligation to the company under a financial instrument agreement.

The most significant amount of the reserve for expected credit losses as of September 30, 2025 is the reserve for the debt of SE Energorynok - UAH 20,229,154 thousand (UAH 11,039,646 thousand - reserve for trade receivables and UAH 9,189,508 - reserve for penalties), the reserve for the debt of LLC Kherson Regional Electric Power Company in the amount of UAH 1,010,025 thousand and for the debt of LLC Zaporizhzhiaelectropostachania in the amount of UAH 851,425 thousand, the reserve for the receivable of PJSC Centrenergo - UAH 817,608 thousand (reserve for penalties).

Information on changes in the reserve for expected credit losses and the reserve for impairment of financial assets by type of debt for 9 months of 2025 and the corresponding period of 2024 is provided in the table:

	<i>thousand UAH</i>	9 months 2025	9 months 2024
At the beginning of the reporting period		25,210,905	23 957 323
Change in provision for current trade receivables		(113,649)	73,535
Change in provision for other receivables and assets		(724,434)	304 402
Write-off of receivables against a reserve		-	(425)
At the end of the reporting period		24,372,822	24 334 835

The significant decrease in the reserve was mainly due to the repayment of receivables.

The company also creates a reserve for impairment of assets that are not financial assets, in particular, for impairment of receivables for advances issued and other current receivables.

As of 12/31/2024, the provision for impairment of non-financial assets amounted to UAH 92,412

thousand, during the 9 months of 2025, the provision decreased by UAH 9,897 thousand and, accordingly, as of September 30, 2025, it amounted to UAH 82,515 thousand.

As indicated in Note 8, due to the lack of an approved financial plan of the company for 2025, in accordance with the requirements of the Resolution of the Cabinet of Ministers of Ukraine dated 03.10.2012 No. 899, the provision for expected credit losses and the provision for impairment of receivables were not accrued during the reporting period.

The company also faces **currency risk** from sales, purchases and borrowings in currencies that are not the company's functional currency. The currencies in which these transactions are typically conducted are the US dollar and the euro.

Interest on loans in currencies in which funds will be generated under the company's relevant operations are also mainly presented in euros and US dollars.

The impact of exchange rate changes due to the devaluation of the hryvnia for the 9 months of 2025 amounted to UAH 1,875,136 thousand, reducing the company's profit by this amount (for the 9 months of 2024, expenses from exchange rate differences amounted to UAH 3,789,222 thousand) (note 16).

21. Contingent assets and liabilities

The company's significant contingent assets and liabilities as of September 30, 2025 and December 31, 2024, which may be recognized as a result of court decisions on claims or in accordance with contractual terms, are disclosed in this note and presented in the table:

	<i>thousand UAH</i>	09/30/2025	12/31/2024
		4	
Contingent assets			
SE "Guaranteed Buyer" regarding the collection of penalties for violation of the terms of agreements on the delay of a monetary obligation	196,319	196,319	
LLC "Dniprovska Energy Services" regarding the collection of penalties for violation of the terms of agreements on the delay of a monetary obligation	-	222,343	
LLC "Lvivenergozbut" regarding the collection of penalties for violation of the terms of agreements on the delay of a monetary obligation	-	113 122	
PJSC "NPC "Ukrenergo" regarding the collection of penalties for violation of the terms of agreements on the delay of a monetary obligation	-	108,975	
PJSC "NPC "Ukrenergo" regarding partial satisfaction of the cassation appeal on the collection of the main debt and penalties under the contract for the provision of dispatching management services	454,785	-	
Share in the authorized capital of LLC "Khmelnytskenergozbut"	69,787	69,787	
Share in the authorized capital of LLC "Mykolaiv Electricity Supply Company"	105,167	105,167	
Contingent liabilities			
Financial reserve for decommissioning (deductions for 2007-2009 and 2020-2024)	(4,587,532)	(4,587,532)	
Claims of the Kyiv City Branch of the Fund for Social Protection of the Disabled for the collection of administrative and economic (penal) sanctions and fines for failure to meet the standard of jobs for the employment of the disabled	-	(213,308)	
Claim of the Mykolaiv Regional Branch of the Social Protection Fund for Persons with Disabilities regarding the collection of penalties and fines for failure to create jobs in 2023	(74,816)	(74,816)	
Obligation to pay the value of the share in the authorized capital of LLC "Khmelnytskenergozbut"*	(69,787)	(69,787)	
Obligation to pay the value of a share in the authorized capital LLC "Mykolaiv Electricity Supply Company"	(105,167)	(105,167)	

In accordance with IFRS 34 "Interim Financial Reporting", the company discloses in these notes information as of September 30, 2025 compared to the beginning of the year regarding the status of significant legal cases, which is presented in the table:

Notes	Amount of the company's claim against the counterparty	09/30/2025		12/31/2024	
		Amount of the counterparty's claim against the company	Amount of the company's claim against the counterparty	Amount of the counterparty's claim against the company	Amount of the company's claim against the counterparty
LLC "Svitlo Group M"	a	230,094	1,763	230,094	-
Fund for Social Protection of the Disabled	b	-	217,548	-	217,548
Central Interregional Department of the State Tax Service for Work with Large Taxpayers	c	79,649	-	79,649	-
PJSC "NPC "Ukrenergo"	d	356,556	683,074	659,056	4,613,387
SE "Guaranteed Buyer"	e	4,584,161	723,912	1,769,442	18,814,308
JSC "Ukrenergomashyn"	f	3,512,625	255,512	-	264,503
Kyiv Energy Services LLC	g	29,276	-	223,671	-
LLC "Zaporizhzhyaelektropostachaniya"	h	7,641	-	1,187,612	-
LLC "Dniprovska Energy Services"	i	32,678	-	222,343	-
LLC "Kherson Regional Company"	j	1,174,457	-	1,174,457	-
Others		667,805	428,147	1,246,940	479,999

a) As of September 30, 2025, the court of first instance is considering a case on the recovery from LLC "Svitlo Group M" under an electricity purchase and sale agreement of the principal debt, annual interest, inflation losses in the amount of UAH 230,094 thousand and counterclaims against JSC "NNEGC "Energoatom" in the case on the recovery of property damage for improper fulfillment of the terms of this agreement in the amount of UAH 1,763 thousand.

The expected probable outcome of the case consideration is the adoption of decisions in favor of JSC NNEGC Energoatom.

b) As of September 30, 2025, there are a number of cases in the courts at various stages of consideration regarding the collection of administrative and economic (penal) sanctions and fines from JSC NNEGC Energoatom for failure to meet the standard of jobs for the employment of disabled people: for 2021

UAH 213,308 thousand, for 2022 - UAH 4,240 thousand.

The expected probable result of the consideration of the cases is a decision not in favor of JSC NNEGC Energoatom in the amount of UAH 4,240 thousand, but in favor of JSC NNEGC Energoatom in the amount of UAH 213,308 thousand.

c) As of September 30, 2025, there are a number of cases in the courts at various stages of consideration regarding the invalidation of tax notices-decisions for a total amount of UAH 79,649 thousand.

The expected probable outcome of the consideration of the cases is a decision in favor of JSC NNEGC Energoatom in the amount of UAH 49,717 thousand, and not in favor of JSC NNEGC Energoatom in the amount of UAH 29,932 thousand.

d) As of 30.09.2025, there are a number of cases in the courts at various stages of consideration regarding the recovery of PJSC "NEC "Ukrenergo" for violation of obligations under agreements on the settlement of electricity imbalances and participation in the balancing market for a total amount of UAH 356,695 thousand and counterclaims against JSC "NNEGC "Energoatom" in cases of collection of the principal debt and penalties under the agreement on the provision of dispatching management services for a total amount of UAH 683,074 thousand.

The expected probable outcome of the consideration of the cases is a decision in favor of JSC NNEGC Energoatom in the amount of UAH 356,695 thousand, the probability of a decision in favor of PrJSC NPC Ukrenergo in the amount of UAH 683,074 thousand.

e) As of September 30, 2025, there are a number of cases at various stages of consideration in the

courts to recover from the State Enterprise "Guaranteed Buyer" the principal debt, penalties, fines, inflation losses and annual interest under contracts for a total amount of UAH 4,584,161 thousand and counterclaims against JSC "NNEGC "Energoatom" in cases to recover annual interest and inflation losses for violation of the terms of the contract for the provision of services to ensure the availability of electricity for household consumers by the guaranteed buyer for a total amount of UAH 723,912 thousand.

The expected probable outcome of the consideration of the cases is a decision in favor of JSC NNEGC Energoatom in the amount of UAH 3,406,306 thousand, the probability of a decision on partial satisfaction of the claims of JSC NNEGC Energoatom in the amount of UAH 1,177,855 thousand (a reduction in the amount of annual interest may be possible), the probability of a decision in favor of SE Guaranteed Buyer in the amount of UAH 723,912 thousand.

f) As of September 30, 2025, there are a number of cases at various stages of consideration in the courts on the recovery of principal and arrears from JSC NNEGC Energoatom under supply contracts in the form of overdue advance payments (in the amount of UAH 240,000 thousand), annual interest, inflationary losses, court fees in the amount of UAH 255,512 thousand and counterclaims against JSC Ukrainian Power Machines in the case on the recovery of losses incurred under the supply contract in the amount of UAH 3,512,625 thousand.

The expected probable outcome of the consideration of the cases is a decision in favor of JSC NNEGC Energoatom in the amount of UAH 3,753,564 thousand, the probability of a decision in favor of JSC Ukrrenergomashyn in the amount of UAH 14,573 thousand.

g) As of September 30, 2025, the court is considering a case to recover from Kyiv Energy Services LLC under an electricity purchase and sale agreement the principal debt, annual interest, and inflation losses in the amount of UAH 29,276 thousand.

The expected probable outcome of the case consideration is the adoption of decisions in favor of JSC NNEGC Energoatom.

Regarding the company's claim against Kyiv Energy Services LLC, which was under consideration at the beginning of the year, a decision was made in favor of the company in the reporting period.

h) As of September 30, 2025, the court is considering a case to recover from Zaporizhzhiaelectrostationa LLC the principal debt, annual interest, and inflation losses in the amount of UAH 7,641 thousand under an electricity purchase and sale agreement.

The expected probable outcome of the case consideration is the adoption of decisions in favor of JSC NNEGC Energoatom.

Regarding the company's claim against Zaporizhzhiaelectropostachania LLC , which was under consideration at the beginning of the year, a decision was made in favor of the company in the reporting period.

i) As of September 30, 2025, the court is considering a case to recover from LLC "Dniprovske Energeticheny Uslugi" annual interest and inflation losses in the amount of UAH 32,678 thousand for violation of the terms of the electricity purchase and sale agreement.

The expected probable outcome of the case consideration is the adoption of decisions in favor of JSC NNEGC Energoatom.

Regarding the company's claim against Dnipro Energy Services LLC, which was under consideration at the beginning of the year, a decision was made in favor of the company in the reporting period.

j) As of September 30, 2025, the court of first instance is considering a case on the recognition of creditor claims in the bankruptcy case of LLC "Kherson Regional Company" under an electricity purchase and sale agreement in the amount of UAH 1,174,457 thousand (principal debt, annual interest, inflationary losses).

The expected probable outcome of the case consideration is the adoption of decisions in favor of JSC NNEGC Energoatom.

22. Events after the balance sheet date

In the period after the balance sheet date and before the date of signing the financial statements, there were no events that require adjustments to these statements.

On October 24, 2025, a part of the contribution to the authorized capital of EA TRADE LLC in the amount of UAH 10,000 thousand was paid.

Acting Chairman of the Board Pavlo KOVTONYUK

Chief Accountant, acting temporarily
responsibilities of a member of the board Natalia VASHETINA