

INFORMATION RELATED TO THE PREVIOUS TARIFF PERIOD REGARDING THE RECONCILIATION OF THE REGULATORY ACCOUNT

1. ACTUALLY, OBTAINED REVENUE, THE UNDER- OR OVER-RECOVERY OF THE ALLOWED REVENUE AND THE PART THEREOF ATTRIBUTED TO THE REGULATORY ACCOUNT AND, IF APPLICABLE, SUB-ACCOUNTS WITHIN SUCH REGULATORY ACCOUNT, ARTICLE 30(1)(B)(VI)(1)

Pursuant to the provisions of Polish law, the balance of the regulatory account was to be taken into account for the first time when determining the level of income covering justified costs for 2021.

Fulfilling the obligations resulting from Polish Tariff Regulation, GAZ-SYSTEM calculated the balance of the regulatory account for year 2019 for the first time when applying to the President of National Authority for tariff rates for year 2021.

The balance of the regulatory account for 2019 was finally determined by the decision of the President of the Energy Regulatory Office number DRG.DRG-2.4212.7.20202.JDo1 and amounted to PLN 120,301 thousand. PLN. In accordance with the decision of the President of the ERO, due to the fact that in the years 2021 – 2023 GAZ-SYSTEM undertook the implementation of a wide range of capital-intensive investments - which are to ensure the diversification of gas fuel supplies and thus improve Poland's energy security - the amount constituting the account balance the regulatory account for 2019 did not reduce the level of the tariff base constituting the basis for the calculation of transmission rates for 2021.

2. RECONCILIATION PERIOD AND INCENTIVE MECHANISMS IMPLEMENTED, ARTICLE 30(1)(B)(VI)(2)

In order to avoid significant differences in the levels of transmission tariffs applied in subsequent tariff periods - the balance of the regulatory account from 2019, in accordance with the decision of the President of the ERO, will be settled in later tariff periods.

Incentive mechanisms referred to in Article 30(1)(b)(vi)(2) are not applicable.