

Receipt of audit findings from the Head of the Poznań Province Customs and Tax Office in Poznań

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The Management Board of mcr S.A. of Gdańsk (the "Company") announces that on 3 June 2026 the Company received from the Head of the Poznań Province Customs and Tax Office in Poznań (the "Authority") two customs and tax audit findings (the "Audit Findings"), the conclusions of which are set out below.

Audit Finding 1:

The first audit finding concerns the Company's compliance, in its capacity as a withholding agent, with its obligations relating to corporate income tax withholding on income referred to in Articles 21 and 22 of the Corporate Income Tax Act of 15 February 1992, for the period from 1 April 2022 to 31 March 2023 ("Audit Finding 1"). According to the Authority, the Company failed to fulfil its withholding tax obligations under Article 22(1) of the Corporate Income Tax Act, namely, it failed to withhold and remit tax on a dividend paid to one of the Company's shareholders ("Shareholder A") in November 2022.

In the Authority's view, the Company should have withheld corporate income tax at the rate of 19% on the dividend amounting to PLN 2,473,066.26 and remitted such tax to the appropriate tax office account within the statutory deadline.

According to Audit Finding 1, the amount of tax not withheld for the period from 1 April 2022 to 31 March 2023 is as follows:

$$\text{PLN } 2,473,066.26 \times 19\% = \text{PLN } 469,882.59 \approx \text{PLN } 469,883.00$$

Audit Finding 2:

The second audit finding concerns the Company's compliance, in its capacity as a withholding agent, with its obligations relating to corporate income tax withholding on income referred to in Articles 21 and 22 of the Corporate Income Tax Act of 15 February 1992, for the period from 1 April 2023 to 31 March 2024 ("Audit Finding 2"). According to the Authority, the Company failed to fulfil its withholding tax obligations under Article 22(1) of the Corporate Income Tax Act, namely, it failed to withhold and remit tax on a dividend paid to Shareholder A in September 2023.

In the Authority's view, the Company should have withheld corporate income tax at the rate of 19% on the dividend amounting to PLN 5,550,008.02 and remitted such tax to the appropriate tax office account within the statutory deadline.

According to Audit Finding 2, the amount of tax not withheld for the period from 1 April 2022 to 31 March 2023 in respect of the dividend paid to Shareholder A in September is as follows:

$$\text{PLN } 5,550,008.02 \times 19\% = \text{PLN } 1,054,501.52 \approx \text{PLN } 1,054,502.00$$

At the same time, the Authority raised no objections regarding the taxation of the dividend paid by the Company on 20 September 2023 to another shareholder of the Company ("Shareholder B") through a "technical withholding agent", applying a tax rate of 5%. However, according to the Authority, the

audited Company should have reported the above transaction in the submitted IFT-2R form and CIT-10Z tax return for the period from 1 April 2023 to 31 March 2024.

In light of the above, the correct settlement of corporate income tax on the income referred to in Article 22(1) of the Corporate Income Tax Act, namely the dividend distributed to Shareholder B in September 2023, as determined under Audit Finding 2, is as follows:

$\text{PLN } 1,888,779.00 \times 5\% = \text{PLN } 94,438.95 \approx \text{PLN } 94,440.00$

In summary, according to Audit Finding 2, the settlement of income tax due on income earned within the territory of the Republic of Poland by taxpayers having neither their registered office nor place of management in the Republic of Poland for the period from 1 April 2023 to 31 March 2024 is as follows:

- taxable amount: PLN 7,438,798.00

- tax due: PLN 1,148,942.00

In light of the above, the Company is currently analysing the Audit Findings and considering the available courses of action in both matters.

The Company will inform the market of any material decisions taken in this respect by way of a separate current report.

Legal basis: Article 17(1) of Market Abuse Regulation – Inside information

Management Board of mcr S.A.:

Krzysztof Krempeć

President of the Management Board

Jakub Lipiński

First Vice President of the Management Board