

Decisions of the Director of the Tax Administration Chamber in Gdańsk of August 30th 2023

Current Report No.: 51/2023

Date: September 4th 2023

Time: 5:10 pm

Further to Current Report No. 11/2023 and previous periodic disclosures, the Management Board of MERCOR S.A. of Gdańsk (the "Company") announces that on August 30th 2023, after having re-examined the Company's appeals (filed in response to the judgments issued by the Provincial Administrative Court of Gdańsk on February 28th 2023) regarding:

1. the decision of the Head of the Gdańsk Province Tax Office in Gdańsk concerning the assessment of the Company's corporate income tax liability for the tax year from April 1st 2012 to March 31st 2013 ("2012/2013") (referred to as "Case 1");
2. the decision of the Head of the Gdańsk Province Tax Office in Gdańsk concerning the assessment of the Company's default interest on unpaid corporate income tax advances for March 2023 (referred to as "Case 2");

the Director of the Tax Administration Chamber in Gdańsk issued the following decisions:

1. in Case 1: the Director vacated the decision of the first-instance authority in its entirety and assessed the Company's loss for the 2012/2013 tax year at PLN 47,846,227.66;
2. in Case 2: the Director vacated the decision of the first-instance authority in its entirety and discontinued the proceedings.

Both decisions are final.

Legal basis: Article 17(1) of MAR – Inside information

MANAGEMENT BOARD OF MERCOR S.A.:

Krzysztof Krempeć

President of the Management Board
Board

Tomasz Kamiński

Member of the Management