Resolution No. 10/2024

of the Supervisory Board
of MERCOR S.A. of Gdańsk
(the "**Company**")
dated 28 June 2024

on: assessment of the separate financial statements of MERCOR S.A., the consolidated financial statements of the MERCOR Group and the Directors' Report on the operations of MERCOR S.A. and the MERCOR Group for the financial year 1 April 2023–31 March 2024

1. Acting pursuant to Art. 12.2 (c) to (d) of the Company's Articles of Association, in conjunction with Art. 382.3.1 of the Commercial Companies Code and Section 70.1.14 and Section 71.1.12 of the Minister of Finance's Regulation on current and periodic information to be published by issuers of securities and conditions for recognition as equivalent of information whose disclosure is required under the laws of a non-member state, dated 29 March 2018 (Dz.U. of 2018, item 757, as amended) (the "**Regulation**"), the Supervisory Board states that the separate financial statements of MERCOR S.A., the consolidated financial statements of the MERCOR Group and the Directors' Report on the operations of MERCOR S.A. and the MERCOR Group for the financial year 1 April 2023–31 March 2024 are accurate and consistent with the accounting records and underlying documents, present fairly and clearly all information relevant to the assessment of the assets and financial position of the Company and the MERCOR Group, including their financial result for the financial year, are compliant with the legal regulations applicable to the form and content of financial statements, and were prepared based on properly maintained accounting records.
2. With respect to Section 1.1 hereof, the Supervisory Board has satisfied itself that the separate financial statements of MERCOR S.A., the consolidated financial statements of the MERCOR Group, and the Directors' Report on the operations of the Company and the MERCOR Group for the financial year 1 April 2023–31 March 2024 are accurate and consistent with the accounting records and underlying documents.
3. In making the statement and assessment referred to in Section 1.1 and 1.2 hereof, the Supervisory Board has relied mainly on data and information contained in the separate and consolidated full-year financial statements and the Directors' Report on the operations of the MERCOR S.A. and the MERCOR Group for the financial year 1 April 2023−31 March 2024, as well as on data and information provided by the Company's Management Board and by representatives of the audit firm (Ernst Young & Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k. of Warsaw), including the key audit partner, and the positive Audit Committee Recommendation of 28 June 2024 regarding assessment of the full-year financial statements of the Company and the MERCOR Group and the Directors' Report on the operations of the Company and the MERCOR Group for the financial year 1 April 2023−31 March 2024.