Rules for the repurchase of shares of MERCOR S.A. of Gdańsk in connection with Resolution No. 7 of the Extraordinary General Meeting of MERCOR S.A. (the "Company") (the "General Meeting") of 6 February 2025 on a material change of the Company's business profile and an amendment to the Company's Articles of Association (the "Resolution")

This document sets out the terms governing the repurchase of shares from shareholders who dissent from the material change in the Company's business profile, as specified in the Resolution. The share repurchase process is carried out by the Company's Management Board in accordance with Art. 416.4 and Art. 417.1–3 of the Polish Commercial Companies Code (the "**Code**").

The repurchase price, as determined by the General Meeting in the Resolution pursuant to Art. 417.1 of the Code, is PLN 26.91 per Company share.

Given that, pursuant to Art. 416.4 of the Code, the effectiveness of the Resolution is contingent upon the repurchase of shares held by shareholders who dissent from the material change of the Company's business profile, and further given that the Resolution was adopted unanimously by all shareholders present at the General Meeting, the Management Board of the Company – acting in accordance with the procedure set out in the Code – calls upon shareholders who were not present at the General Meeting and who dissent from the change to submit a duly completed repurchase request form. This form, together with the original depositary certificate, must be submitted to the Company no later than 4 April 2025, that is within one month of the publication of the Resolution in the *Monitor Sądowy i Gospodarczy* official gazette ("**MSIG**"). The depositary certificate must be valid as at the submission date of the repurchase request form and issued in accordance with Art. 9 and Art. 10 of the Act on Trading in Financial Instruments. Failure to submit the required documents within the specified deadline by shareholders who were not present at the General Meeting will be deemed as consent to the change of the Company's business profile, in accordance with Art. 416.4 of the Code.

To meet the deadline, shareholders who were not present at the General Meeting should send scanned copies of the required documents via email to inwestorzy@mercor.com.pl (with the subject line: Share Repurchase – Mercor S.A.) no later than 4 April 2025.

The original documents must be submitted to the Company in person or sent by registered mail within the same timeframe to the following correspondence address:

MERCOR S.A.
ul. Grzegorza z Sanoka 2,
80-408 Gdańsk, Poland
To: Management Board Office

With the note: Share Repurchase – Mercor S.A.

In the event that shareholders opt to participate in the share repurchase procedure related to the change of the Company's business profile, the Management Board will purchase the shares submitted by such shareholders at the price specified above, within one month following the expiry of the deadline for submitting the repurchase request, as stipulated in Art. 416.4 of the Code, to the account of the entity acquiring the shares.

The entity acquiring the shares, as referred to in Art. 417.3 of the Code, shall be either the Company's remaining shareholders or external investors who notify the Company of their intention to acquire shares and transfer the corresponding payment, equal to the price of the acquired shares, to the Company's bank account no later than 25 March 2025. Declarations of intent to acquire shares may be submitted to the Company at the address provided above. Detailed information on the terms of the share repurchase will be communicated to shareholders and other investors who express an interest in acquiring shares. The Management Board reserves the right to complete the share repurchase on behalf of the shareholders at its sole discretion. The submission of a declaration of intent to acquire shares does not guarantee that the shareholder or investor making such a submission will acquire shares in the Company as part of this process.

This document does not constitute a tender offer or exchange offer for shares, as defined in Art. 72a et seq. of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies ("Public Offering Act"), nor Art. 91.5 of the Public Offering Act. In particular, the provisions of Art. 77–81 of the Public Offering Act do not apply to this document, nor do the provisions of the Regulation of the Minister of Finance of 23 May 2022 on the Forms of Tender Offers for Sale or Exchange of Shares in a Public Company, Manner and Procedure for Submitting and Accepting Subscriptions in Response to Such Tender Offer and Permissible Types of Security. This document does not constitute an offer within the meaning of Art. 66 of the Civil Code of 23 April 1964. Furthermore, it does not constitute an offer to buy or a solicitation of an offer to sell any securities, particularly in any jurisdiction where such an offer or solicitation would be unlawful or require specific authorisation, notification, or registration. This document does not constitute investment, legal, or tax advice. Shareholders should seek advice from their investment, legal, or tax advisors at their own discretion in matters related to this document. Any shareholder responding to this document assumes full responsibility for the legal, financial, or tax consequences of their investment decisions. This document does not require approval by or submission to the Polish Financial Supervision Authority (KNF) or any other public administration authority.