

**STATEMENT OF THE SUPERVISORY BOARD
ON THE APPOINTMENT OF THE AUDIT COMMITTEE
FOR THE FINANCIAL YEAR FROM 1 APRIL 2024 TO 31 MARCH 2025**

Acting pursuant to Section 72.1.8) and Section 73.1.8) of the Minister of Finance's Regulation of 6 June 2025 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 (Dz.U. of 2025, item 755), the Supervisory Board of MERCOR S.A. of Gdańsk (the "**Company**") states that:

- a) The laws and regulations governing the appointment, composition, and operation of the Audit Committee, including those concerning fulfilment by Audit Committee Members of independence criteria and the requirements relating to knowledge and skills relevant to the industry in which the Company operates, as well as those relating to knowledge and skills in accounting or financial auditing, have been complied with;
- b) The conditions set out in the applicable regulations allowing the Audit Committee function to be performed within the Supervisory Board of the Company have been met, and the Members of the Audit Committee (appointed from among the members of the Supervisory Board) meet the requirements regarding independence as well as possessing the knowledge and skills in the industry in which the Company operates, and in the fields of accounting or auditing of financial statements;
- c) The Audit Committee, appointed within the Supervisory Board of the Company, performed all tasks assigned to an audit committee under the applicable regulations, including those relating to sustainability reporting and the assurance of such reporting.

This Statement of the Supervisory Board constitutes an integral part of Supervisory Board Resolution No. 15/2025 dated 28 July 2025, attached as Annex No. 2 thereto.