

DECLARATION
OF THE SUPERVISORY BOARD OF PKP CARGO S.A. under restructuring
regarding the appointment and activities of the Audit Committee of the Supervisory
Board of PKP CARGO S.A. under restructuring

The Supervisory Board of PKP CARGO S.A. under restructuring, pursuant to § 72(1)(8) and § 73(1)(8) of the Regulation issued by the Finance Minister on 6 June 2025 on the Current and Periodic Information Transmitted by Securities Issuers and the Conditions for Recognizing the Information Required by the Regulations of a Non-Member State as Equivalent, hereby declares that:

- 1) The Audit Committee of the Supervisory Board of PKP CARGO S.A. under restructuring (8th term of office) was appointed on 12 July 2022, and as at the date of this declaration, it consists of the following members of the Supervisory Board of PKP CARGO S.A. under restructuring:
 - a) Mr. Michał Whorowski – Chairman of the Audit Committee
 - b) Ms. Marzena Piszczek – Member of the Audit Committee;
 - c) Ms. Monika Starecka – Member of the Audit Committee;
 - d) Mr. Piotr Babski – Member of the Audit Committee;
 - e) Ms. Anna Ślęzak – Member of the Audit Committee;
- 2) the provisions on the formation, composition and functioning of the Audit Committee, including the fulfilment of independence criteria by its members and requirements concerning knowledge and skills related to the industry in which PKP CARGO S.A. under restructuring operates, as well as to accounting or the audit of financial statements, are observed;
- 3) The Audit Committee of the Supervisory Board of PKP CARGO S.A. under restructuring performed the duties of an audit committee as provided for in applicable regulations, including those related to sustainability reporting and the assurance on such reporting.

THIS IS TRANSLATION ONLY. The Polish language version of the report is the only valid and legally binding version. This translation into English is provided to facilitate understanding of the report.