Information from the Restructuring Administrator of PKP CARGO S.A. under restructuring, prepared on the basis of a statement by the Supervisory Board of PKP CARGO S.A. under restructuring dated 28 April 2026, regarding the selection of an audit firm to audit the annual Standalone Financial Statements of PKP CARGO S.A. under restructuring for the financial year ended 31 December 2025, prepared in accordance with EU IFRS, the annual Consolidated Financial Statements of the PKP CARGO S.A. Group under restructuring for the financial year ended 31 December 2025, prepared in accordance with EU IFRS, and provide assurance on the Sustainability Report of the PKP CARGO S.A. Group under restructuring for 2025 (in accordance with the requirement set forth in § 72(1)(6) and § 73(1)(6) and (7) of the Regulation of the Minister of Finance of 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

The restructuring administrator of PKP CARGO S.A. in restructuring, based on the statement of the Supervisory Board of PKP CARGO S.A. under restructuring dated 28 April 2026, hereby reports that, in accordance with generally applicable laws and the internal regulations of PKP CARGO S.A. under restructuring (hereinafter: **Company**) in effect as of the date of selection, the Company has selected an audit firm to conduct:

1) an audit of the annual Standalone Financial Statements of PKP CARGO S.A. under restructuring for the financial year ended 31 December 2025, prepared in accordance with EU IFRS (hereinafter: **Standalone Financial Statements**);
2) an audit of the annual Consolidated Financial Statements of the PKP CARGO S.A. Group under restructuring for the financial year ended 31 December 2025, prepared in accordance with EU IFRS (hereinafter: **Consolidated Financial Statements**);
3) the assurance of the Sustainability Report of the PKP CARGO S.A. Group under restructuring for 2025 (hereinafter: **Sustainability Report**),

and notes that:

1) the audit firm selected to audit the *Standalone Financial Statements* and the *Consolidated Financial Statements* and to provide assurance on the *Sustainability Report*:

   Grant Thornton Polska P.S.A., with its registered office in Poznań, is registered on the list of audit firms maintained by the Polish Agency for Audit Oversight under number 4055;

2) the audit firm and the members of the team conducting the audit and assurance met the conditions for preparing an impartial and independent report on the audit of the Standalone Financial Statements, the Consolidated Financial Statements, and the assurance on the Sustainability Report in accordance with applicable regulations, professional standards and principles of professional ethics, as well as in accordance with the statement contained in the Supplementary Report for the Audit Committee of the Supervisory Board of PKP CARGO S.A. under restructuring;
3) the applicable laws related to rotating the audit firm and key statutory auditor and mandatory cooling off periods have been complied with;
4) The Company has in place a policy regarding the selection of an audit firm to audit the financial statements and to provide assurance on the sustainability reports of the Company and the Company's Group, as well as a policy regarding the provision to the Company by the audit firm, entities related to the audit firm or a member of the network to which the audit firm belongs, of permitted non-audit services, including services conditionally exempt from the prohibition on their provision by the audit firm.

Paweł Andrzej Głodek
Restructuring administrator of PKP CARGO S.A.
under restructuring (license no. 657)

Warsaw, 28 April 2026

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.