Grupa Kapitałowa
Lubelski Węgiel Bogdanka

CONSOLIDATED REPORT ON PAYMENTS TO PUBLIC ADMINISTRATION

FOR THE FINANCIAL YEAR FROM 1 JANUARY TO 31 DECEMBER 2025

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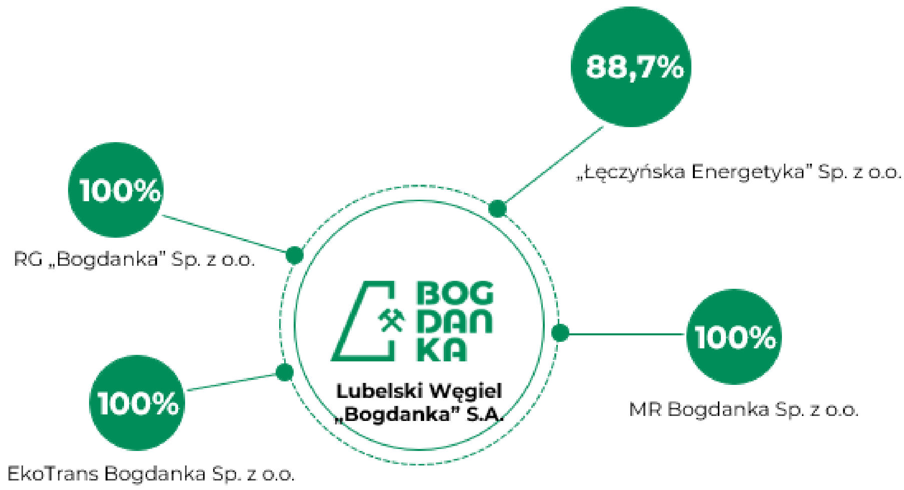
1. COMPOSITION OF THE GROUP AND THE OBJECT OF ITS CORE BUSINESS

The Lubelski Węgiel Bogdanka Group:



% number of votes at General Meetings of Shareholders in subsidiaries

The Lubelski Węgiel Bogdanka Group (hereinafter referred to as the "Group") is composed of the following Companies:

The Parent Company

Lubelski Węgiel "Bogdanka" S.A. with its registered office in Bogdanka, 21-013 Puchaczów.

Lubelski Węgiel "Bogdanka" S.A. is a joint stock company operating under of the laws of Poland. The Company was established through the transformation of the state-owned enterprise, Kopalnia Węgla Kamiennego "Bogdanka" with its registered office in Bogdanka, pursuant to the Act of 13 July 1990 on the Privatisation of State Enterprises.

On 26 March 2001, Lubelski Węgiel "Bogdanka" Spółka Akcyjna was registered in the Register of Entrepreneurs of the National Court Register under the KRS number 0000004549. At present, the register is maintained by the District Court Lublin-East in Lublin, with its seat in Świdnik, 6th Commercial Department of the National Court Register.

The shares of Lubelski Węgiel "Bogdanka" S.A. are listed on the Warsaw Stock Exchange (WSE).

The Company's core business, according to the Polish Classification of Business Activity (PKD 0510Z), is hard coal mining.

Subsidiaries

"Łęczyńska Energetyka" Sp. z o.o. with its registered office in Bogdanka, 21-013 Puchaczów.

As at 31 December 2025, the Parent Company held 88.7% of shares in the capital of the "Łęczyńska Energetyka" Sp. z o.o. subsidiary.

"Łęczyńska Energetyka" Sp. z o.o. supplies heat to the mine and provides water and sewage management services. Moreover, the company supplies heat to external entities, such as housing estates and other facilities in Łęczna. The Company is also involved in building and repairing heating, water and sewage systems.

EkoTRANS Bogdanka Sp. z o.o. with its registered office in Bogdanka, 21-013 Puchaczów.

As at 31 December 2025, the Parent Company held 100.0% of shares in the capital of the EkoTRANS Bogdanka Sp. z o.o. subsidiary.

EkoTRANS Bogdanka Sp. z o.o. provides services to the mine in the scope of transportation, disposal and management of waste generated during the washing and purification of coal winnings, as well as land reclamation services.

RG "Bogdanka" Sp. z o.o. with its registered office in Bogdanka, 21-013 Puchaczów.

As at 31 December 2025, the Parent Company held 100.0% of shares in the capital of the RG „Bogdanka" Sp. z o.o. subsidiary.

RG "Bogdanka" Sp. z o.o. provides services to the mine, primarily relating to the performance of mining and ancillary works, haulage operations, as well as cleaning, tidying and site maintenance services.

MR Bogdanka Sp. z o.o. with its registered office in Bogdanka, 21-013 Puchaczów.

As at 31 December 2025, the Parent Company held 100.0% of shares in the capital of the MR „Bogdanka" Sp. z o.o. subsidiary.

MR Bogdanka Sp. z o.o. provides the mine with services including renovation, construction services, work performed in underground machinery divisions, refurbishment and production of steel structures.

2. BASIS FOR PREPARING THE CONSOLIDATED REPORT ON PAYMENTS TO PUBLIC ADMINISTRATION

This report on payments to public administration has been prepared on the basis of the provisions included in Chapter 6a of the Accounting Act of 29 September 1994 ("Act").

Under these provisions, from 2016 onwards, entities operating in the mining industry or engaged in the logging of primary forests shall, provided that they meet the criteria specified in the Act, prepare a consolidated report on payments to public administration as at the balance sheet date, together with the annual consolidated financial statements. The Act defines an entity operating in the mining industry as an entity engaged in activities that involve the exploration, prospecting, discovering, exploitation and extraction of minerals, oil, natural gas or other raw materials from the deposits, as included in the Polish Classification of Business Activities under section B, divisions 05–08.

Moreover, the Act also requires that the consolidated report on payments to public administration be prepared in the case of entities engaged in business activities included in the divisions listed in Chapter 6a of the Act which are parent companies specified in Article 55(1). The consolidated report on payments to public administration shall cover the details of a parent company and its subsidiaries which operate in the mining industry or are engaged in the logging of primary forests, provided that they meet the criteria specified in the Act.

In the case of the Lubelski Węgiel Bogdanka Group, the Parent Company is the only entity which operates in the mining industry and is engaged in the activities included in the divisions listed in Chapter 6a of the Act, which are covered by the reporting requirement.

Neither the Parent Company nor the remaining companies of the Lubelski Węgiel Bogdanka Group are engaged in business activities that involve the logging of primary forests referred to in Article 63e(2) of the Act and in section A, division 02, group 02.2 of the Polish Classification of Business Activities in the areas of primary forests.

Therefore, all the amounts disclosed in this consolidated report on payments to public administration relate exclusively to mining activities conducted by the Parent Company.

The Parent Company conducts its mining activities on the basis of its mining licences issued by the Minister of Climate and Environment.

3. ADOPTED RULES GOVERNING THE PREPARATION OF THE CONSOLIDATED REPORT ON PAYMENTS TO PUBLIC ADMINISTRATION

Pursuant to Article 63e(6) of the Act, a payment means an amount paid, in cash or in kind, in connection with the activities specified in Article 63e(1) or 63e(2) on account of:

- production receivables,
- taxes levied on income, production or profits of companies, excluding taxes on consumption such as the value added tax, personal income tax or sales tax,
- royalties,
- dividends,
- concession fees and bonuses for discovery and production,
- licence fees, tenancy fees, entry fees and other considerations for licences or concessions,
- payments for infrastructure improvements.

The Group has included the following titles in this consolidated report on payments to public administration:

Payment title as defined in Article 63e of the Act	Titles of taxes and fees which the Group classified in a given payment title specified in the Act
Taxes levied on income, production or profits of companies, excluding taxes on consumption such as the value added tax, personal income tax or sales tax	Corporate income tax (CIT) Excise tax
Concession fees and bonuses for discovery and production	Fees on account of mining rights
Licence fees, tenancy fees, entry fees and other considerations for licences or concessions	Maintenance fee Fees on account of perpetual usufruct of land Fee for the paid use of geological information Local taxes and charges

4. PAYMENTS TO PUBLIC ADMINISTRATIONS MADE IN 2025

All payments resulting from mining activities were made exclusively to the national public administration. No payments were made to the public administration of another country.

4.1. Payments to public administration by entity

Below is a list of all payments made in 2025 and 2024 for the benefit of public administration broken down into payments made for the benefit of the relevant public administration levels:

	FOR THE FINANCIAL YEAR FROM 1 JANUARY TO 31 December 2025	FOR THE FINANCIAL YEAR FROM 1 JANUARY TO 31 DECEMBER 2024
Government administration:	85,861	123,401
Tax Office	70,652	109,448
Ministry of Climate and Environment	6,846	7,144
National Fund for Environmental Protection and Water Management	8,283	6,630
Tax Office in Nowy Targ	80	179
Local Government Administration	44,965	39,407
Municipality/ Commune Offices	44,518	38,974
District Authority Office	447	433
TOTAL	**130,826**	162,808

4.2. Payments to public administration by subject

Below is a list of all payments made in 2025 and 2024 for the benefit of the relevant levels of public administration broken down into titles indicated in Article 63e(6) of the Act:

FOR THE 12-MONTH PERIOD ENDED 31 DECEMBER 2025 (IN PLN THOUSAND)

	FOR THE FINANCIAL YEAR FROM 1 JANUARY TO 31 December 2025	FOR THE FINANCIAL YEAR FROM 1 JANUARY TO 31 DECEMBER 2024
Government administration:	85,861	123,401
Taxes levied on income, production or profits of companies (excluding value added tax, personal income tax or sales tax)	70,732	109,627
Concession fee and bonus for discovery and production	672	1,184
Licence fee, tenancy fee, entry fee and other considerations for licences or concessions	14,457	12,590
Local Government Administration	44,965	39,407
Licence fee, tenancy fee, entry fee and other considerations for licences or concessions	44,965	39,407
TOTAL	**130,826**	162,808

4.3. Information disclosed in the report

The amounts of payments disclosed in this consolidated report are the amounts of wire transfers made in 2025 for the benefit of national public administration on account of individual titles less refunds (if any).

In 2025, the Group did not make any in-kind payments.

Pursuant to Article 63f(2) of the Act, the following information is disclosed in this consolidated report on payments to public administration:

- the total amount of payments made for the benefit of national public administration broken down into payments made for the benefit of the relevant public administration levels;
- the total amount of payments broken down into the titles indicated in Article 63e(6) of the Act made for the benefit of the relevant level of national public administration.

In 2025, the Group did not make any payments assigned to projects for the benefit of national public administration.

FOR THE 12-MONTH PERIOD ENDED 31 DECEMBER 2025 (IN PLN THOUSAND)

5. SIGNATURES OF ALL MANAGEMENT BOARD MEMBERS OF THE PARENT COMPANY

ZBIGNIEW STOPA President of the Management Board of the Parent Company	....
ARTUR WASILEWSKI Vice-President of the Management Board of the Parent Company, Economic and Financial Affairs	....
BARTOSZ ROŻNAWSKI Vice-President of the Management Board of the Parent Company, Production	....
SŁAWOMIR KRENCZYK Vice-President of the Management Board of the Parent Company, Development	....

Bogdanka, 9 April 2026