

Current Report No. 21/2025 Event set to impact the Bank's Q4 2025 profit

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The Management Board of Bank Ochrony Środowiska S.A. of Warsaw (the "Bank") announces that on 27 November 2025 the President of the Republic of Poland signed into law the Act of 6 November 2025 amending the Corporate Income Tax Act and the Act on the Tax on Certain Financial Institutions (parliamentary bill No. 1752), which raises the corporate income tax rate applicable to the banking sector.

As a result of this legislative change, in the fourth quarter of 2025 the Bank will recognise an additional deferred tax asset of approximately PLN 26 million. The requirement to recognise this deferred tax asset arises from the provisions of International Accounting Standard (IAS) 12 – Income Taxes.

The resulting one-off increase in the Bank's consolidated profit after tax for the fourth quarter of 2025 is estimated at approximately PLN 26 million.

The final impact of this event on the Bank's financial results for the fourth quarter of 2025 will be disclosed in the full-year financial statements for 2025.

Detailed legal basis:

Article 17(1) of Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC (MAR).