

Current Report No. 19/2022

Date: 15.11.2022

Subject: Intention to establish a tax capital group

Legal basis: Art. 17 sec. 1 of MAR

Report body:

The Management Board of Eurocash S.A. ("Eurocash", "Company"), acting pursuant to art. 17 sec. 1 of the Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16th 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, hereby informs that as of 15.11.2022 the Company has made the intention to establish the Eurocash Tax Capital Group ("PGK Eurocash"), which is a tax capital group within the meaning of the Corporate Income Tax Act of February 15, 1992 ("CIT Act") and in this regard, the Company and its selected subsidiaries (indicated below) on 15.11.2022 entered into an agreement to establish PGK Eurocash and submitted an application to the relevant tax office for registration of PGK Eurocash.

The following companies will be part of PGK Eurocash:

1. Eurocash S.A., which will be a dominant company within PGK Eurocash and following subsidiaries of the Company:

2. ABC na kołach Sp. z o.o.
3. Delikatesy Centrum Sp. z o.o.
4. Duży Ben Sp. z o.o.
5. Euro Sklep Sp. z o.o.
6. Eurocash Franczyza Sp. z o.o.
7. Eurocash Serwis Sp. z o.o.
8. FHC2 Sp. z o.o.
9. Eurocash Sieci Partnerskie Sp. z o.o.
10. Lewiatan Kujawy Sp. z o.o.
11. Lewiatan Opole Sp. z o.o.
12. Lewiatan Orbita Sp. z o.o.
13. Lewiatan Podkarpacie Sp. z o.o.
14. Lewiatan Podlasie Sp. z o.o.
15. Lewiatan Północ Sp. z o.o.
16. Lewiatan Śląsk Sp. z o.o.
17. Lewiatan Wielkopolska Sp. z o.o.
18. Lewiatan Zachód Sp. z o.o.
19. Madas Sp. z o.o.
20. Partner Sp. z o.o.
21. Innowacyjna Platforma Handlu Sp. z o.o.
22. Polska Dystrybucja Alkoholi Sp. z o.o.

Eurocash S.A. will be a company representing PGK Eurocash in respect to obligations arising out of CIT Act and Act of August 29, 1997 - Tax Ordinance.

The agreement on establishment of PGK Eurocash has been executed for definite period, i.e. from 01.01.2023 to 31.12.2025, with a possibility for its further extension. PGK Eurocash has adopted a tax year equal to the calendar year, i.e. from January 1 to December 31 of each year.

The Company assumes that the implementation of the project of establishment of PGK Eurocash will result in the facilitation of tax obligations and the reduction of tax liabilities of Eurocash Group.