

FINANCIAL SUPERVISION COMMISSION

Current report no. 33/2025

Preparation date: 2025-07-30

Issuer's abbreviated name ELEKTROTIM S.A.

Subject **Information on the partial termination of the agreement concerning the audit of sustainability reporting (ESG) with Grant Thornton Polska PSA**

Legal basis Article 56(1)(2) of the Act on Public Offering - current and periodic information

Report content:

ELEKTROTIM S.A., headquartered in Wrocław (hereinafter referred to as the Company), informs that on July 30, 2025, it received from the audit firm Grant Thornton Polska Prosta Spółka Akcyjna, headquartered in Poznań (hereinafter referred to as the Audit Firm), an Agreement signed between the Audit Firm and the Company regarding the partial termination of contract no. 1095 dated January 30, 2025 (hereinafter referred to as the "Contract"), pursuant to which the Parties mutually agreed to terminate, as of July 21, 2025, the Contract in the part concerning:

- 1) the assurance of sustainability reporting for the period from January 1, 2025 to December 31, 2025, and
- 2) the assurance of sustainability reporting for the period from January 1, 2026 to December 31, 2026.

The reason for concluding the above-mentioned Agreement was the fact that the Company is not obligated to conduct assurance of sustainability reporting in the scope indicated in points 1 and 2 above.

The partial termination of the Contract regarding the assurance of sustainability reporting took place before the Audit Firm commenced the provision of the service. For this reason:

- there is no case of the assurance reports on sustainability reporting containing a qualified opinion, an adverse opinion, or a disclaimer of opinion on the sustainability reporting, including the information referred to in Article 8(1–3) of Regulation 2020/852 and the delegated acts issued pursuant to Article 8(4) of that Regulation; and
- a) no discrepancies occurred between the management and the auditor regarding the interpretation and application of legal regulations or the provisions of the Articles of Association concerning the subject, scope, and level of assurance of sustainability reporting.

Pursuant to § 9(2) of the Regulation of the Minister of Finance of June 6, 2025, on current and periodic information submitted by issuers of securities and the conditions for recognizing information required under the laws of a non-member state as equivalent – the Company attaches to this current report a letter from the Audit Firm addressed to the Polish Financial Supervision Authority, containing an explanation of the reasons for the partial termination of the agreement.