

Mostostal
WARSZAWA

**MOSTOSTAL WARSZAWA
CAPITAL GROUP
ACTIVITY REPORT**

FOR THE FIRST HALF OF 2024

BUDUJEMY PRZYSZŁOŚĆ.

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1. Selected financial data for H1 2024



Sales revenue
PLN 654 722 thousand



Gross profit on sales
PLN 5 918 thousand



Order book
PLN 3 325 354 thousand



Cash
PLN 133 984 thousand



Net loss
PLN 27 025 thousand

SELECTED FINANCIAL DATA

SPECIFICATION	H1 of 2024 period as of 01.01.2024 until 30.06.2024	H1 2023 period as of 01.01.2023 until 30.06.2023	H1 of 2024 period as of 01.01.2024 until 30.06.2024	H1 2023 period as of 01.01.2023 until 30.06.2023
	in PLN 000	in PLN 000	in EUR thousand	in EUR thousand
Sales revenue	654 722	775 321	151 876	168 073
Gross profit on sales	5 918	42 507	1 373	9 215
Operating profit /loss	-26 102	1 807	-6 055	392
Gross profit / loss	-31 082	6 526	-7 210	1 415
Net profit / loss from continuing operations	-27 025	4 859	-6 269	1 053
Net profit from discontinued operations	0	0	0	0
Net profit / loss	-27 025	4 859	-6 269	1 053
Profit / loss attributable to shareholders of the Parent Company	-23 492	4 775	-5 449	1 035
Profit / loss attributable to non-controlling shareholders	-3 533	84	-820	18
Net cash flow from operating activities	-81 878	-39 012	-18 993	-8 457
Net cash flow from investing activities	-15 200	-42 378	-3 526	-9 187
Net cash flow from financing activities	-51 027	-12 678	-11 837	-2 748
Cash and cash equivalents at the end of the period	133 984	111 606	31 065	25 078
Net profit / loss	-27 025	4 859	-6 269	1 053
Weighted average number of ordinary shares	20 000 000	20 000 000	20 000 000	20 000 000
Net profit / loss per ordinary share in PLN	-1,17	0,24	-0,27	0,05
SPECIFICATION	as at 30.06.2024	as at 31.12.2023	as at 30.06.2024	as at 31.12.2023
Total assets	986 726	1 141 142	228 780	262 452
Long-term liabilities	289 302	257 569	67 077	59 239
Current liabilities	613 724	783 633	142 296	180 228
Total liabilities	903 026	1 041 202	209 373	239 467
Equity (attributable to shareholders of the Parent Company)	74 705	81 159	17 321	18 666
Total equity	83 700	99 940	19 406	22 985
Core capital	44 801	44 801	10 387	10 304
Number of shares in pcs.	20 000 000	20 000 000	20 000 000	20 000 000

The following rules have been adopted to calculate the selected financial data for H1 2024 in EUR:

- items of the consolidated income statement and statement of cash flows for the first half of 2024 were translated at an exchange rate of PLN 4.3109/EUR, being the arithmetic mean of the exchange rates announced by the National Bank of Poland on the last days of January, February, March, April, May and June 2024.
- individual items of assets and liabilities in the consolidated statement of financial position were translated at the average NBP exchange rate of PLN 4.3130/EUR of 30.06.2023.

2. Market position of the Group

In H1 2024, the consolidated Mostostal Warszawa Group comprised the following companies:

- Parent company: Mostostal Warszawa S.A.
- Subsidiaries: Mostostal Kielce S.A., AMK Kraków S.A., Mostostal Płock S.A., Mostostal Power

Development Sp. z o.o.



Registered office of Mostostal Kielce S.A.



Registered office AMK Kraków S.A.



Registered office of Mostostal Płock S.A.

The parent company Mostostal Warszawa S.A. is one of the largest construction companies in Poland. As a general contractor, Mostostal Warszawa S.A. carries out investments in all key sectors of the country's construction market. Over 75 years of the company's presence on the Polish market has resulted in the implementation of all kinds of facilities in the field of construction: general, industrial, energy, infrastructure and road and ecological construction. Over the years of activity, the Parent Company has gained extensive experience in creating steel structures and technological installations for the petrochemical and chemical industries. In its operations, Mostostal Warszawa S.A. combines the long tradition of Polish engineering thought with the use of state-of-the-art technologies.

The objective of the Management Board of Mostostal Warszawa S.A. is to maintain a strong position among the largest construction companies in the country. Its achievement will be the result of actions taken by the Parent Company aimed at:

- leadership of the Group aimed at developing the activities of the network of representative offices throughout Poland,
- the development of sustainable construction activities, leading to increased profitability and added value for shareholders,
- effective construction risk management,
- developing partnerships with contractors,
- development of activities on the general, industrial, energy and infrastructure construction market and ecological,
- maintaining the accident rate at zero.

Mostostal Warszawa S.A.'s order book at the end of June 2024 amounted to PLN 3,111,075 thousand, while the Group's was PLN 3,325,354 thousand. It is filled with contracts from the infrastructure, energy, industrial and general construction sectors.

3. Geographical sales structure

Sales revenues by domestic and export market are shown in the table below:

Specification	1ST HALF 2024		1ST HALF 2023	
	thousand PLN	%	thousand PLN	%
Total sales revenue:	654 722	100	775 321	100
1. revenue from construction contracts	643 967	98,3	760 076	98,0
For the domestic market	598 494		725 825	
For export	45 473		34 251	
2. revenue from sale of services	9 695	1,5	14 497	1,9
For the domestic market	9 695		14 497	
For export	0		0	
3. revenue from sale of materials and goods	1 060	0,2	748	0,1
For the domestic market	1 050		719	
For export	10		29	

In line with the Group's strategy, the main source of sales revenue in H1 2024 was the domestic market. The share of exports in total sales revenue was 7.0 % in H1 2024.

Business segments and main contracts

In H1 2024, the Group focused its activities in the following segments of the construction market:

- Industry and energy,
- Infrastructure,
- General construction.

The structure of revenue from product sales by market segment is as follows:

Specification	1st half of 2024			1st half 2023	
	thousand PLN	%	2023 = 100	thousand PLN	%
Sales revenue of which:	654 722	100,0	83,8%	775 321	100,0
Industry and energy	73 613	11,2	45,4%	162 138	20,9
Infrastructure	404 585	61,8	97,9%	408 040	52,6
General construction	172 560	26,4	85,3%	202 330	26,1
Other income	3 964	0,6	140,9%	2 813	0,4

The largest contracts executed in H1 2024 were:

Industry and energy:

- Modernisation of ESP Porąbka-Żar;

Infrastructure:

- Construction of the S19 Rzeszów Południe - Babica road;
- Construction of the S7 road Płonsk - Czosnow II;
- Construction of the Opatów Bypass;

General construction:

- Construction of Cargo Terminal Krakow Balice;
- Construction of the Ochota Campus of UW Psychology.

In H1 2024, the General Directorate for National Roads and Motorways (GDDKiA) was the largest customer for the services of Mostostal Warsaw Group companies, with a share of 48% in sales.

4. Description of significant achievements or failures and key events in H1 2024

Consolidated sales revenue in H1 2024 amounted to PLN 654,722 thousand and was 16% lower than in the corresponding period of 2023. Gross profit on sales amounted to PLN 5,918 thousand (in the corresponding period of 2023, gross profit on sales amounted to PLN 42,507 thousand). In H1 2024, the Group recorded a net loss of PLN 27,025 thousand (in H1 2023, the net profit was PLN 4,859 thousand). The main reason for the loss in the first half of 2024 was the deterioration of profitability of contracts implemented in the energy segment (basically completed as of today) and the second one in the general construction segment, caused by increased costs of implementing these contracts (higher prices of materials and subcontracting services, increased costs due to the need to accelerate implementation deadlines) and their insufficient indexation.

The value of short-term trade and other receivables as at 30.06.2024 amounted to PLN 268,268 thousand and decreased by PLN 100,969 thousand compared to 31.12.2023.

The value of assets from the execution of construction contracts as at 30.06.2024 amounted to PLN 209,195 thousand and was higher by PLN 4,107 thousand compared to 31.12.2023.

Cash as at 30.06.2024 amounted to PLN 133,984 thousand and decreased by PLN 148,105 thousand compared to 31.12.2023. In the first half of 2024, the Group used overdrafts and loans, whose balance as at 30.06.2024 amounted to PLN 98,413 thousand and decreased by PLN 29,999 thousand compared to 31.12.2023.

Non-current liabilities in H1 2024 increased compared to the end of last year by PLN 71,974 thousand and amounted to PLN 289,302 thousand as at 30.06.2024. This change is mainly due to the transfer of the loan from current liabilities by virtue of the signed annex moving its repayment date beyond 12 months. The value of short-term trade and other liabilities at the end of H1 2024 amounted to PLN 287,453 thousand and compared to 31.12.2023 was lower by PLN 86,001 thousand, which is mainly due to the lower level of production in H1 2024 and the seasonality of the operating cycle in the construction industry.

During the reporting period, i.e. from 01.01.2024 to 30.06.2024, the following events significant for the Mostostal Warsaw Group took place:

- ☒ On 15 January 2024, Mostostal Warszawa S.A. became aware that the Court of Appeal in Gdańsk had issued a judgment dismissing the appeal filed by Energa Kogeneracja Sp. z o.o. ("Respondent") concerning the judgment of the Regional Court in Gdańsk, 9th Commercial Division, dated 09.05.2022, awarding from the Respondent to Mostostal Warszawa S.A. the amount of PLN 26,274 thousand for payment for construction works together with the amount of PLN 26,274 thousand. PLN 26,274 thousand on account of payment for construction works together with statutory interest from the date of filing the statement of claim to the date of payment, which as at 15 January 2024 amounted to PLN 12,758 thousand and costs of litigation in connection with the performance of the contract entitled: 'Construction of a 20 MWe biomass-fired power unit at ENERGA Kogeneracja Sp. z o.o.'. As the appeal

was dismissed, Energa Kogeneracja Sp. z o.o. realised the judgment and transferred the awarded amounts to Mostostal Warszawa S.A.

- ☒ On 25 January 2024, Mostostal Warszawa S.A. repaid the loan of EUR 13.49 million granted by Acciona Construcción S.A. on 27 May 2013.
- ☒ On 27 March 2024, Mostostal Warszawa S.A. entered into an Agreement with Vastint Poland Sp. z o.o, with its registered office in Warsaw, for the execution of the order entitled Construction of Portowo Poznań residential buildings. The value of the Agreement: EUR 48.85 million net. Completion date: to 30.09.2026.
- ☒ On 12 April 2024, Mostostal Warszawa S.A. received a set of relevant documents to the Loan Agreement with Acciona Construcción S.A. Pursuant to the Annex, Acciona extends the deadline for the Parent Company to repay the loan in the amount of EUR 14.71 million (equivalent to PLN 62.74 million) plus interest until 15 July 2025. The loan may also be repaid over a shorter period.
- ☒ On 23 May 2024, the Ordinary General Meeting of Shareholders of Mostostal Warszawa S.A. dismissed Mr Ernest Podgórski from his position on the Supervisory Board of Mostostal Warszawa S.A. and appointed Mr Robert Jędrzejczyk to the Supervisory Board of Mostostal Warszawa S.A. X term of office.
- ☒ On 4 June 2024, the consortium of Mostostal Warszawa S.A. ("Leader") and Mostostal Płock S.A. ("Partner") - concluded an agreement with PERN S.A. for the execution of the task: "Construction of three tanks with a capacity of 50,000 m3 each for the storage of Class III petroleum products together with the accompanying infrastructure at the Fuel Depot No. 21 in Dębogórze ". The value of the contract is nearly PLN 150 million net.

5. Factors and events, particularly of an unusual nature, affecting condensed interim consolidated financial statements

There were no unusual factors or events affecting the condensed interim consolidated financial statements in H1 2024.

6. Position of the Parent Company's Management Board on the feasibility of meeting previously published result forecasts for 2024

Mostostal Warszawa Group has not published financial result forecasts for 2024.

On 20 September 2024, the estimated results for the first half of 2024 were reported.

7. Major shareholders of the Parent Company

List of shareholders holding at least 5% of votes at the General Meeting of Mostostal Warszawa S.A., as at 27.09.2024:

Shareholder	Number of shares	Number of votes	Share in the share capital	Share in the total number of votes at the General Meeting
Acciona Construcción S.A.	12.426.388	12.426.388	62,13%	62,13%
PZU "Złota Jesień" Open Pension Fund	3.827.053	3.827.053	19,14%	19,14%

8. Ownership of shares in Mostostal Warszawa S.A. by managing and supervising persons and changes in that ownership

In the period from 28.05.2024, i.e. the date of publication of the report for Q1 2024, to 27.09.2024, there were no changes in the shareholding of Mostostal Warszawa S.A. by managing and supervising persons.

Members of the Management Board and Supervisory Board of Mostostal Warszawa S.A. do not hold any shares in the Company.

9. Characteristics of external and internal factors significant for the development of the Group and description of development perspectives

External factors relevant to the Group's future development will be:

- ☒ the inflow of EU funds for the development of Poland's infrastructure,
- ☒ competition in the construction services market,
- ☒ improving relations between contracting authorities and general contractors,
- ☒ the financial sector's approach to the construction industry,
- ☒ war in Ukraine.

Internal factors relevant to the development of the Group are:

- ☒ a portfolio of contracts providing revenues in 2024 at a level similar to 2023,
- ☒ efficient management and experienced staff,
- ☒ acquisition of viable projects,
- ☒ maintaining a stable liquidity position.

10. Description of significant factors and risks associated with the remaining months of the financial year

Key risks and threats to the Group include:

- ☒ the risk of changes in the price of construction materials and subcontractor services,
- ☒ exchange rate risk, which affects the valuation of loan commitments,
- ☒ strong competition in the construction and installation market,
- ☒ protracted procedures for the awarding of public tenders due to the numerous protests by those taking part,
- ☒ a slowdown in investment processes,
- ☒ the consequences of the armed conflict caused by Russia within Ukraine.

11. Information on significant proceedings pending before a court, an authority competent for arbitration proceedings or a public administration body

In the reporting period, Group companies were involved in proceedings concerning receivables with a total value of PLN 754,017 thousand and proceedings concerning liabilities with a total value of PLN 646,659 thousand.

11.1 Proceedings with the highest value of litigation (Group Companies, as defendant)

a) Lublin Oncology Centre (Claimant)

Date of the lawsuit: 10.09.2015

Value of dispute: PLN 27,072 thousand

The Claimant is suing for payment of contractual penalty on account of the Claimant's withdrawal from the agreement, a claim for reduction of remuneration, a claim for additional and security works performed by the investor. At the same time, Mostostal Warszawa S.A. brought a counterclaim and is pursuing claims from the ordering party in the amount of PLN 32,461 thousand concerning remuneration for additional works performed and reimbursement of contractual penalties unduly charged and deducted. An expert opinion was drawn up in the case, according to which the Claimant had no grounds for withdrawing from the contract and thus charging Mostostal Warszawa with the contractual penalty. The opinion also confirmed the legitimacy of Mostostal Warszawa's claims in the amount of PLN 26,200 thousand. The Company also disputes the remaining claims in their entirety. A supplementary opinion confirming the position of Mostostal Warszawa S.A. was provided to the parties. A supplementary opinion answering the questions of the parties was received. The hearing was adjourned.

b) Energa Kogeneracja Sp. z o.o. (Claimant)

Date of the lawsuit: 24.07.2017

Value of the dispute: PLN 114,386 thousand.

The Claimant is pursuing monetary claims against Mostostal Warszawa S.A. in relation to the construction of the BB20 biomass unit in Elbląg. The Claimant's demands are based on claims that the BB20 biomass unit in Elbląg, constructed by Mostostal Warszawa S.A. and commissioned in July 2014, has defects, does not achieve the guaranteed parameters and requires modernisation. Having analysed the lawsuit, the Company is of the opinion that both Energa's claim for contractual penalties in connection with the failure to achieve the guaranteed technical parameters of the Unit and the claim for a reduction of the contractual remuneration are unfounded. Therefore, MW filed a counterclaim on 20.01.2018 for the amount of PLN 26,274 thousand due to the Client's deduction of the unpaid remuneration. We are awaiting the appointment of an expert witness and, in the meantime, the parties are attempting to negotiate a settlement. The court proceedings have been suspended due to pending criminal proceedings concerning the infliction of material damage of significant size through the abuse of powers and failure to fulfil duties in connection with the investment. In 2023, Mostostal Warszawa S.A. created a provision for this claim in the amount of PLN 8,038 thousand. The court suspended the proceedings due to the ongoing proceedings in the District Prosecutor's Office in Gdańsk concerning this investment.

c) City Development Agency S.A. (Claimant)

Date of lawsuit: 22.07.2016

Value of dispute: PLN 20,822 thousand

The Claimant is demanding payment of contractual penalties from Mostostal Warszawa S.A. for delays in the performance of construction works of the Czyżyny Sports and Entertainment Hall in Kraków - currently TAURON Arena Kraków. Having analysed the statement of claim, the Company disputes in its entirety, both in principle and in amount, the claims raised by the Plaintiff and takes the position that there were no grounds for imposing contractual penalties. The Company has also filed a counterclaim against the Claimant for claims for additional works and outstanding remuneration related to the construction of the Czyżyny Sports and Entertainment Hall in Kraków in the amount of PLN 16,439 thousand confirmed in an expert opinion prepared by WACETOB for the purpose of mediation. Mediation was unsuccessful and the case will continue in civil proceedings. The parties commented on the proposals of expert witnesses/institutes who could prepare an opinion in the case.

d) **Biomatec Sp. z o.o. (Claimant)**

Date of lawsuit: 26.05.2014

Value of dispute: PLN 22,876 thousand

The Complainant is claiming payment from Mostostal Warszawa S.A. for the remuneration for the subcontracted works performed as part of the investment Construction of a 20 MWe Biomass-fired Power Unit at Energa Kogeneracja Sp. z o.o. The Company disputes the validity of the Claimant's claims in their entirety. An expert opinion and two supplementary expert opinions were prepared in the case. In a judgment dated 31.07.2020, the court dismissed the claim in its entirety. Biomatec filed an appeal. In a judgment of 21.10.2021 the Court of Appeal overturned the judgment and remitted the case for reconsideration. We filed new evidence and a position paper in the case and the Court appointed an expert. On 21.02.2023. Mostostal received an expert opinion which confirmed that the Claimant was so far behind schedule that it would not have been able to complete the works on time. The expert also established that Mostostal was to blame for part of the delay. The parties raised objections to the expert's opinion. On 01.09.2023, the Court served the parties with a supplementary opinion with an obligation to respond. On 25.03.2024, the Court issued a judgment dismissing the Biomatec claim.

e) **CESTAR Andrzej Cebula and Jerzy Starski Spółka jawna w restrukturyzacji (Claimant)**

Date of the lawsuit: 16.11.2016 and 20.03.2017,

Total value of disputes: PLN 14,667 thousand

The plaintiff is claiming remuneration from Mostostal Warszawa S.A. for works under the investment project "Canalisation of the Area of the Landscape Park Puszcza Zielonka and the Surrounding Area" Contract IX - Catchment Area of the Sewage Treatment Plant in Szlachcin - Task 6 - Municipality of Murowana Goślina, issued in connection with PŚP No. 23 and PŚP No. 24. Mostostal Warszawa S.A. filed for dismissal of the claim. On 06.09.2019. The court issued an order to take evidence from a research institute. SIDiR (Society of Engineers and Experts) submitted its opinion on 17.08.2020. The Opinion is unfavourable to Mostostal Warszawa, but on 8.02.2021 the court granted MW's request to supplement the Opinion, taking into account the objections raised by MW. Another expert opinion will be prepared in the case.

f) **Wagner Biro Austria Stage Systems GmbH (Claimant)**

Date of lawsuit: 09.10.2014

Value of dispute: PLN 10,810 thousand.

The Claimant is claiming payment from Mostostal Warszawa S.A. for deliveries and works carried out by the Claimant within the framework of the investment consisting in the construction of the National Forum of Music in Wrocław, as well as payment of a contractual penalty and reimbursement of storage costs. The Company disputes the validity of the claim. An expert opinion has been prepared, acknowledging the legitimacy of the claim in the amount of PLN 4.4 million Mostostal disputes the opinion in this respect and has requested a supplementary opinion. Mostostal Warszawa S.A. in previous years created a provision for this claim in the amount of PLN 4,554 thousand.

g) **Zakład Unieszkodliwiania Odpadów Sp. z o.o. with its registered office in Szczecin ("ZUO") (counterclaim)**

Date of the lawsuit: 24.01.2019

Value of the dispute: PLN 211,839 thousand

As part of the proceedings at the suit of Mostostal Warszawa S.A., the Respondent filed a counterclaim for the amount of PLN 211,839 thousand. The statement of claim was delivered to Mostostal Warszawa on 24 January 2019. The counterclaim is currently under review. We have challenged the ZUO's claim in its entirety, as it is based on the erroneous assumption that it was the ZUO and not Mostostal Warszawa that effectively withdrew from the contract. A response to the claim was filed on 25.02.2019. Evidentiary proceedings are ongoing in the case and an expert has been selected. The expert has drawn up an opinion to which Mostostal Warszawa S.A. has raised objections. The court admitted further supplementary opinions. On 13.04.2024, the court admitted a new expert and set a deadline of 31.01.2025 for the opinion.

h) Municipality of Wrocław (Applicant)

Date of action: 05.03.2021.

Value of complaint: PLN 15,941 thousand

In an award dated 23.12.2020, the arbitration court awarded the amount of PLN 29,036 thousand from the Municipality of Wrocław to Mostostal Warszawa S.A., together with interest from 20.01.2013. On 21.01.2021 Municipality of Wrocław paid to the Company the amount of PLN 43,501 thousand. On 5.03.2021 Municipality of Wrocław filed a complaint for revocation of the arbitration court's verdict in the amount of PLN 15,941 thousand. The court recognised the complaint in part and set aside the judgment as regards the amount of PLN 3,141 thousand. The parties filed cassation appeals against the Court's judgment. The complaints were accepted for examination by the Supreme Court, but the cassation proceedings were suspended due to the death of one of the consortium members.

i) Państwowe Gospodarstwo Wodne Wody Polskie (Polish Water Management Authority) (Claimant)

Date of action: 21.03.2022.

Value of the lawsuit: PLN 38,280 thousand

On 21 March 2022, Mostostal Warszawa S.A. received a payment order in a writ of payment procedure for the amount of PLN 38,280 thousand issued in favour of the State Water Management Company Wody Polskie. The amount of the order results from the issuance of a note for contractual penalties related to the performance of the contract by Mostostal Warszawa entitled 'Revitalisation of the Elbląg Canal' with a gross value of PLN 61,000 thousand, implemented in 2013 - 2015, and concerns an alleged delay in the removal of defects. Mostostal Warszawa S.A. is of the opinion that the reported defect was not a defect in the subject of the contract and the Company was therefore not obliged to repair (revitalise) such a defect. On 04.04.2022 the Company filed an objection to the order for payment by writ of payment. In the opinion of the Company's Management Board, the claim is unfounded.

j) Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji w m. st. Warszawie Spółka Akcyjna (Claimant)

Date of the lawsuit: 30.12.2022

Value of the dispute: PLN 83,356 thousand.

On 24 March 2023, the Company received a lawsuit for payment filed by Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji w m. st. Warszawie Spółka Akcyjna ("Claimant", "MPWiK"). The claim covered by the lawsuit was directed against three entities including the Company, jointly forming an executive consortium (the "Consortium") under a contract for the implementation of the task: "Modernisation of Technology at the Central Waterworks - Indirect Ozonation and Filtration on Activated Carbon" concluded on 7 August 2007. ("Contract"). The Claimant seeks joint and several payment of damages from each of the three entities forming the Consortium in the amount of PLN 83,356 thousand with statutory interest calculated from 4 January 2023 on account of improper performance of the Contract, manifested by the occurrence of corrosion in the pipelines transporting drinking water in the Central Water Supply Plant at the "Filtrary" Water Treatment Station. According to the Company's legal assessment, the claim covered by the statement of claim is completely unfounded, as MPWiK was responsible for the selection of materials from which the pipeline was made. Moreover, the scope involving the construction of the pipeline was the responsibility of another consortium partner. The Company disputes in its entirety and considers the claim submitted by the Claimant to be unfounded. Following the filing of the statement of defence, the Court will first consider the plea in bar. The Court, at a closed session on 7 February 2024, rejected MPWiK's claim due to the plea in bar. MPWiK filed a complaint against the court's order.

k) Municipality of Wrocław (Claimant)

Date of the lawsuit: 29.12.2023

Value of the dispute: PLN 7,207 thousand

The Claimant is claiming from Mostostal Warszawa S.A. and Acciona Construcción S.A. the amount of PLN 7,207 thousand as reimbursement of remuneration for materials and equipment, which the Claimant paid in execution of the award of the Court of Arbitration at the National Chamber of Commerce in the case ref. SA 258/12. In December 2023, the Municipality

of Wrocław partially withdrew from the agreement (concerning the National Forum of Music investment) claiming that the Respondents had not released the equipment and materials to it despite the summons. On 15.02.2024, the Claimants filed a response to the statement of claim, requesting that the claim be dismissed in its entirety. The Respondents raised a number of allegations, inter alia, that on 5.10.2012, the Respondents withdrew from the Agreement for reasons attributable to the Municipality of Wrocław and called upon the Municipality of Wrocław to account for and collect the equipment and materials. The Municipality of Wrocław deliberately and knowingly failed to collect the materials and equipment, doing so at its own risk. On 25.03.2024 an organisational meeting was held in respect of the action by the Municipality of Wrocław.

l) Sarens Polska Sp. z o.o. (Claimant)

Date of the lawsuit: 31.08.2017

Value of dispute: PLN 23,625 thousand.

Sarens Polska Sp. z o.o. (Claimant) sued Mostostal Power Development Sp. z o.o. (Respondent) for payment of remuneration for the work performed and for payment of the equivalent of the amount collected from the Complainant's performance bond. The Respondent considers the Claimant's claim to be unjustified, as the claimed remuneration was partially set off against the contractual penalty due to the Respondent, the remaining part of this remuneration is undue, and the amount collected by the Respondent from the Claimant's performance bond was credited against the contractual penalty due to the Respondent. At the end of 2021, the court issued a decision to secure the Claimant's claims up to the amount of PLN 11,660 thousand. Mostostal Power Development Sp. z o.o. provided cash as security. In previous years, the Respondent created a provision for these claims in the amount of PLN 11,403 thousand.

11.2 Proceedings with the highest value of litigation (Group Companies, as plaintiff)

a) State Treasury General Director for National Roads and Motorways (Respondent)

Date of action 3.06.2012.

Value of dispute: PLN 36,961 thousand

Proceedings brought by Mostostal Warszawa S.A. and other consortium members against the Respondent for shaping the contract "Design and construction of the A-2 Stryków-Konotopa motorway, section from km 394 + 500 to km 411 + 465.8". The plaintiffs are demanding an increase in the remuneration payable under the contract by the amount of PLN 36,961 thousand, including PLN 18,850 thousand in favour of Mostostal Warszawa S.A., due to the extraordinary increase in the prices of liquid fuels and asphalts, and payment of the aforementioned amount. The proceedings were originally conducted before the District Court in Warsaw, which dismissed the claim in its entirety. As a result of the plaintiffs' appeal, in a judgment of 16.03.2017. The Court of Appeal in Warsaw revoked the judgment of the Regional Court and referred the case back to it for re-examination. In the case, an expert opinion was drawn up and then a new institute opinion was drawn up to determine the fuel intensity of the works. At a hearing on 11 June 2024, the court heard the expert.

b) State Treasury - General Director of National Roads and Motorways (Respondent)

Date of action 09.09.2013.

Value of the dispute PLN 61,857 thousand

Proceedings brought by Mostostal Warszawa S.A. and Acciona against the Respondent for compensation for damage suffered, reimbursement of unduly accrued contractual penalties and payment of outstanding remuneration by the Respondent in connection with the performance of the Agreement for the construction of a bridge over the Oder River with access flyovers on the section from km 18+174 to 19+960 within the Wrocław A8 Motorway Bypass. The proceedings are pending before the Regional Court in Warsaw. An expert opinion (Poznan University of Technology) has been drawn up in the case, which is favourable to Mostostal. Part of the amount claimed in court is presented by the Company in assets from the performance of construction contracts. The parties have expressed their willingness to attempt settlement talks in the case.

c) State Treasury Ministry of Defence (Respondent)

Date of action 23.06.2010.

Value of the dispute PLN 19,093 thousand

Claims of the consortium Mostostal Warszawa S.A. - Unitek Ltd for additional remuneration and reimbursement of costs incurred in connection with the performance of the agreement concerning the implementation of the projects of Investment Package CP 2A0022, on the basis of which the consortium acted as a substitute investor. During the execution of the contract, for reasons beyond the control of the plaintiffs, there were changes in the scope and shape of the investment, resulting in additional costs. On 10.10.2016 the court awarded the plaintiffs the amount of PLN 7,142 thousand with interest from 3.08.2010. It dismissed the claim to the remaining extent. The plaintiffs appealed against the above judgment. On 8 November 2018 the Court of Appeal in Warsaw amended the judgment of the Court of First Instance in such a way that it dismissed the claim as to the amount of PLN 6,085 thousand. As a consequence of the judgment, the verdict of the Court of First Instance became final as regards the amount of PLN 1,057 thousand together with due interest. On 15.02.2019 Mostostal Warszawa S.A. filed a cassation appeal against the judgment of the Court of Appeal. On 8.11.2019 the Supreme Court accepted the complaint for examination. In a judgment dated 30.03.2021. The Supreme Court overturned the Court of Appeal's judgment in its entirety and referred the case back to the Court of Appeal. On 26.05.2022. Court of Appeal amended the judgment and dismissed the claim in its entirety. Mostostal Warszawa S.A. filed a cassation appeal against this judgment. The company wrote off the assets related to the case in 2022. The Supreme Court accepted the cassation appeal for examination. A judge has been appointed to hear the case.

d) State Treasury General Director for National Roads and Motorways (Respondent)

Date of action 30.05.2012.

Value of the dispute PLN 194,196 thousand

Mostostal Warszawa S.A., together with the consortium member, filed a statement of claim with the Regional Court in Warsaw against the Respondent for the shaping of the legal relationship by amending the content of agreement no. 2811/3/2010 of 26.02.2010 on the performance of works consisting in the construction of the A-4 Tarnów-Rzeszów motorway on the section from the Rzeszów Central interchange to the Rzeszów Wschód interchange, km. approx. 574+300 to approx. 581+250 by increasing the remuneration to PLN 194,196 thousand gross (after several updates), and (ii) the claimed payment of the remuneration deducted as a contractual penalty - to PLN 13,244 thousand. As a result of the partial judgment of the Court of Appeal of 30.04.2021, the amount of PLN 13,244 thousand was awarded to the Company, together with interest in the amount of PLN 9,822 thousand. The judgment is final and has been paid by the Respondent. With regard to the remaining amount (i.e. PLN 194,196 thousand), proceedings at second instance are pending. A hearing was held on 1 July 2024; the court has not yet appointed an expert witness. Part of the amounts claimed in court is presented by the Company in assets from the performance of construction contracts.

e) State Treasury General Director for National Roads and Motorways (Respondent)

Date of action 02.07.2013.

Value of the dispute PLN 25,537 thousand

Mostostal Warszawa S.A., together with a consortium member, filed a statement of claim with the Regional Court in Warsaw against the Respondent for shaping the legal relationship by amending the content of contract No. 210/RK/110/2009/2010 of 1.09.2010 for the performance of works consisting in the extension of road S-7 to the parameters of a dual carriageway on the section of Kielce bypass, Kielce (DK 73 Wiśniówka junction) - Chęciny (Chęciny junction) by increasing the remuneration by the gross amount of PLN 25,537 thousand due to an extraordinary increase in the prices of liquid fuels, asphalts and steel. A court expert opinion was drawn up in the case. The District Court, in a judgment of 22.12.2020, increased the remuneration of Mostostal Warszawa and Acciona by PLN 13,580 thousand. The Company filed an appeal on 18.03.2021. The claim was dismissed in its entirety by the Court of Appeal on 18.03.2022. The Company filed a cassation appeal. The Supreme Court overturned the judgment unfavourable to the company and referred the case

back to the Court of Appeal in Warsaw. The company wrote off the assets related to the case in 2022. At a hearing on 27.05.2024, the Court of Appeal admitted evidence from a supplementary expert opinion (SGH).

f) Lublin Oncology Centre (Defendant)

Date of action 03.10.2014.

Value of dispute: PLN 32,461 thousand

In a lawsuit brought against the Respondent, Mostostal Warszawa S.A., together with its consortium members, is pursuing claims for payment in connection with the construction of the Lublin Oncology Centre. The case is pending before the Regional Court in Lublin. The aforementioned lawsuit amount consists of claims for: (i) payment for works undisputedly performed, (ii) interest for delays in payments during the course of the contract, (iii) reimbursement of improperly calculated and deducted contractual penalties, (iv) other claims in which the plaintiffs seek payment for materials purchased and left to be built, costs of maintaining guarantees and lost profits. In the present lawsuit, the Respondent filed a counterclaim in which it demands payment from the Claimant of a total amount of PLN 27,072 thousand. On 17.02.2020, an expert opinion was drawn up (WACETOB), according to which the Ordering Party had no grounds for terminating the contract and at the same time confirmed the amount of Mostostal's claims in the amount of PLN 26,200 thousand. The parties received a supplementary opinion and responded to it in writing. Another supplementary opinion answering the parties' questions was received. The parties were informed of the change of judge. The next hearing will take place on 18.09.2024.

A portion of the amount claimed in court is presented by the Company under trade and other receivables in the group of overdue receivables for which no allowance has been made and under assets from the performance of construction contracts.

g) City Development Agency S.A. (Respondent)

Date of action 28.04.2017.

Value of the dispute PLN 23,017 thousand

Mostostal Warszawa S.A. filed a counterclaim against the Respondent for payment of the amount for additional works related to the construction of the "Czyżyny" entertainment and sports hall in Kraków. Based on the expert opinions in its possession, part of the amount claimed in court is presented by the Company in the item of trade and other receivables in the group of overdue receivables for which no revaluation allowances were created and in assets from the performance of construction contracts. Due to the failure to reach a mediated settlement, the case is continued in court.

h) Zakład Unieszkodliwiania Odpadów Sp. z o.o. (Respondent)

Date of action 10.02.2017.

Value of the dispute PLN 33,770 thousand

Dispute for payment by virtue of unjust enrichment in connection with the performance by the Respondent of a bank performance bond granted to the Respondent at the request of Mostostal Warszawa S.A. within the framework of the investment entitled Construction of a Thermal Waste Neutralisation Plant for the Szczecin Metropolitan Area in Szczecin. On 29 March 2018 the Regional Court in Szczecin awarded Mostostal Warszawa S.A. the amount of PLN 33,770 thousand plus interest. On 30 May 2018 the respondent filed an appeal against the judgment. The Court of Appeal, in a judgment of 4.12.2018, dismissed the Respondent's appeal in its entirety. Mostostal Warszawa initiated enforcement proceedings against the Respondent. On 5.02.2019 the Respondent filed a cassation appeal together with a request to stay the enforcement of the judgments. The Court of Appeal granted the Respondent's request to stay the enforcement of the judgments until the cassation appeal was resolved by the Supreme Court. As a result of the Court of Appeal's decision, the enforcement proceedings against the Respondent were suspended. On 29.06.2021, the Supreme Court overturned the judgment of the Court of Appeal and remitted the case for reconsideration. On 18.10.2022, the Court of Appeal overturned the first instance judgment and the case returned for reconsideration. On 22 December 2023, the Regional Court in Szczecin handed down its judgment in the case, recognising Mostostal's claim in its entirety, i.e. awarding it the

sum of PLN 33,770 thousand plus statutory interest for delay. On 20 May 2024, the ZUO filed an appeal against the judgment of the court of first instance.

The amount claimed in court is presented by the Company under trade and other receivables in the group of overdue receivables for which no allowance has been made.

i) State Treasury - General Director for National Roads and Motorways (the Respondent)

Date of action 17.05.2017.

Value of the dispute PLN 29,063 thousand

Mostostal Warszawa S. A. together with a consortium member are demanding payment for additional costs incurred in the performance of contract No. 122/2010 of 31.08.2010 concluded with the Respondent for the execution of works consisting in the "Extension of the national road No. 8 to the parameters of an expressway within the section of the border of the Mazowieckie/Łódzkie Voivodeship - Radziejowice". The proceedings are pending before the Regional Court in Warsaw. On 11 October 2022 the parties received the expert's opinion for comment. In 2023, a supplementary opinion was prepared and delivered to the parties in November 2023. In December 2023 the Company filed objections to the opinion. In January 2024, a court order was served in which the court admitted evidence of a supplementary written opinion to address the objections of Mostostal Warszawa and the Public Prosecution Office.

Part of the amount claimed in court is presented by the Company in assets from the performance of construction contracts.

j) State Treasury - General Director of National Roads and Motorways (Respondent)

Date of action 03.07.2017.

Value of the dispute PLN 20,614 thousand

Mostostal Warszawa S.A. and a consortium member filed a statement of claim with the Regional Court in Warsaw against the Respondent for an amount of PLN 20,614 thousand jointly and severally in favour of the Claimants, with statutory interest for delay from the date of filing the statement of claim to the date of payment. The object of the dispute is the reimbursement from the Respondent to the Claimant of the costs of performing works on the extension of the S-7 road on the section of the Kielce bypass, contract no. 210/RK/110/2009/2010 of 01.09.2010 for the performance of works consisting in the extension of the S-7 road to the parameters of a dual carriageway on the section of the Kielce bypass, Kielce (DK 73 Wiśniówka junction) - Chęciny (Chęciny junction) in the extended time for completion. An expert opinion was commissioned in the case. On 14.05.2021, we received an expert opinion that was partially favourable. On 16.12.2022, the court awarded the Company PLN 1.68 million. The Company has filed an appeal.

k) Energa Kogeneracja Sp. z o.o. (Respondent)

Date of the lawsuit: 20.01.2018

Value of dispute: PLN 26,274 thousand

Mostostal Warszawa S.A. filed a claim for payment of PLN 26,274 thousand with statutory interest from the date of filing the claim to the date of payment, together with costs. Mostostal Warszawa S.A. is claiming payment on account of construction works performed as part of the investment: 20 MWe Power Block in Elbląg. The Respondent paid the Claimant only a part of the amount due for the works performed. The principal receivable arises from invoices which were reduced by the deduction of contractual penalties, unjustifiably, in the opinion of Mostostal Warszawa S.A., charged. The Respondent had no right to charge contractual penalties, as the delay occurred due to circumstances for which Mostostal Warszawa S.A. was not responsible. The contractual penalty charged by the Respondent is grossly excessive. On 2 February 2018 the Regional Court in Gdańsk, 9th Commercial Division, issued an order for payment in proceedings by writ of payment. On 23 February 2018. Respondent filed an objection to the order for payment. On 10 April 2018 Mostostal Warszawa S.A. filed a reply to the objection to the order for payment. On 05.07.2021, we received a positive expert opinion, which confirmed that the delay was not caused by the Contractor. On 09.05.2022 the Regional Court in

Gdańsk, 9th Commercial Division, announced a judgment awarding Mostostal Warszawa S.A. the amount of PLN 26,274 thousand for payment for construction works with statutory interest from the date of filing the suit until the date of payment, together with costs. The defendant filed an appeal. In 2022, as a result of the positive judgment, the Company recognised an asset in its books on this account in the amount of PLN 26,274 thousand. On 15.01.2024, the Court dismissed the defendant's appeal and thus the judgment of the court of first instance awarding the amount of PLN 26,274 thousand with interest to Mostostal Warszawa S.A. is final. In connection with the settlement of the dispute, the amount of PLN 39,297 thousand was received by the Company on 24.01.2024. The respondent filed a cassation appeal with the Supreme Court.

l) Zakład Unieszkodliwiania Odpadów Sp. z o.o. (Respondent)

Date of action 15.01.2018.

The value of the dispute PLN 90,141 thousand.

Mostostal Warszawa S.A. filed a claim for payment of PLN 90,141 thousand with statutory interest for delay from 28 November 2016 to the date of payment. By the statement of claim in question, Mostostal Warszawa S.A. seeks payment from the Respondent of remuneration for works, deliveries, projects and other services performed for the benefit of the Respondent up to the date of withdrawal by Mostostal Warszawa S.A. from the contract for the construction of the Thermal Waste Neutralisation Plant in Szczecin, i.e. up to 14 June 2016, for which Mostostal Warszawa S.A. did not receive remuneration under the interim payment certificates issued on a monthly basis. The Respondent's response to the statement of claim was received on 24 May 2018. On 24.01.2019 Mostostal Warszawa S.A. received a counterclaim for the amount of PLN 211,839 thousand in the opinion of the Company, which is unfounded. The resolution of the case will be subject to the assessment of a court expert. Evidentiary proceedings are underway in the case and an expert has been selected. The expert drew up an opinion in part favourable to the Claimant. The court admitted a supplementary opinion, which was received by the parties on 3 October 2022. The court asked additional questions of the expert. In the subsequent supplementary opinion, the expert maintained the position of the previous opinions and did not answer the questions asked. The court considered admitting evidence of a further expert opinion for the unanswered questions. The court admitted a new expert and set a deadline of 31.01.2025 for him to provide an opinion.

Part of the amount claimed in court is presented by the Company under trade and other receivables in the group of overdue receivables for which no allowance has been made.

m) State Treasury General Director for National Roads and Motorways (Respondent)

Date of the lawsuit: 24.01.2018

Value of the dispute PLN 98,585 thousand

Mostostal Warszawa S.A. filed a statement of claim with the Consortium to the Regional Court in Warsaw against the Respondent for payment of PLN 98,585 thousand with statutory interest from 31 December 2014 to 31 December 2015 and with statutory interest for delay from 1 January 2016 to the date of payment. By means of the statement of claim, Mostostal Warszawa S.A. is claiming from the Respondent claims arising in the course of construction in 2010-2012 of the Tarnów-Rzeszów Wschód section of the A-4 motorway resulting from obstacles encountered by the contractor in the course of construction for which the Respondent is responsible (e.g. unpredictable physical conditions), as well as additional costs related to the extension of the contract execution time. On 28.05.2020 the Trial Court decided to dismiss the Respondent's application to dismiss the claim. The Respondent has appealed this order. Evidentiary proceedings are ongoing. The judge in the case has been changed. The Tribunal has set a deadline of 08.08.2024 for the Respondent to comment on the scope of the expert opinion and to identify a candidate expert/institute.

Part of the amount claimed in court is presented by the Company in assets from the performance of construction contracts.

n) Energa Kogeneracja Sp. z o.o. with its registered office in Elbląg ("Energa") (Respondent)

Date of the lawsuit: 15.12.2017

Value of dispute PLN 7,753 thousand

The subject matter of the counterclaim by Mostostal Warszawa S.A. against Energa Kogeneracja Sp. z o.o. (Energa) is a claim for payment (reimbursement) of contractual penalties that were accrued and paid by Energa from a bank guarantee issued in connection with contract EKO/86/2011 of 25 March 2011 for the construction of a 20 MWe biomass-fired power unit in Elbląg. The Investor (Energa) maintains that the contract was performed improperly, there were design and workmanship errors as a result of which the unit does not reach guaranteed parameters, for which Energa was entitled to contractual penalties. According to Mostostal, the reason for the malfunction of the Block and the failure to achieve the guaranteed parameters is mainly due to the operation of the Block with fuel that does not meet the contractual requirements. The selection of an expert is pending in the case. The court has suspended the proceedings due to the ongoing proceedings in the District Public Prosecutor's Office in Gdańsk concerning the Investment in question. The amount claimed in court is presented by the Company under trade and other receivables in the group of overdue receivables for which no allowance has been made.

o) **Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji m.st. Warszawa S.A. ("MPWiK") (Respondent)**

Date of the lawsuit: 4.03.2019

Value of the dispute: PLN 9,438 thousand

Suit for payment for the amount paid by MPWiK - without factual or legal basis - from the contract performance bond. On 12.03.2019 the court issued a payment order in favour of Mostostal Warszawa in the writ of payment procedure. The respondent filed an objection to the payment order. In it, he indicated that he had executed the performance bond in connection with the corrosion of the process pipelines. On 09.08.2019 Mostostal filed a response to the objection, in which it indicated that, as at the date of the bank's demand for payment of the amount of the guarantee, the defendant was not entitled to a claim, concretised inter alia as to amount, that was due and payable, which was part of the improper performance or non-performance of the contract. On 17 February 2023, the Court dismissed Mostostal Warszawa S.A.'s claim. The company has filed an appeal against the judgment. The date of the appeal hearing has not yet been set. The amount claimed in court is presented by the Company under trade and other receivables in the group of overdue receivables for which no allowance has been made.

p) **State Treasury - Regional Infrastructure Management Board in Gdynia (Claimant)**

Date of the lawsuit: 15.12.2022 r.

Value of the dispute: PLN 17,406 thousand

Court case pending before the Regional Court in Gdańsk at the claim of Mostostal Warszawa against the State Treasury - Rejonowy Zarząd Infrastruktury in Gdynia. The subject of the dispute is the payment of remuneration and damages; the value of the object of the dispute amounts to: PLN 17,406 thousand. The Respondent filed a reply to the statement of claim, the claimant filed a reply. The court obliged the respondent to file a pleading within two months. The Respondent filed a pleading in February 2024, requesting an extension of time to detail the pleading. The Tribunal agreed and gave the Respondent a deadline of two months to file a further pleading. The Respondent did not file a pleading. The Claimant filed a further preparatory pleading after the court's prior undertaking.

12. Information on transactions with related parties

Summary of consolidated total sales revenue and intra-Group turnover for H1 2024.

Group companies	Total net sales revenue	Intra-Group sales	Consolidated net sales revenue
Parent Company	537 120	552	536 568
Other Companies	122 726	4 572	118 154
TOTAL	659 846	5 124	654 722

The total net sales revenue of the companies consolidated using the full method amounted to PLN 659,846 thousand for H1 2024. Intra-Group turnover amounted to PLN 5,124 thousand, i.e. 0.8 % of total net sales revenue without consolidation exclusions.

13. Information on sureties for credit, loans or guarantees granted

In the reporting period, the Group Companies did not provide sureties for loans or borrowings or guarantees to a single entity of significant value.

14. Other information relevant to the assessment of the Group's situation

In the opinion of the Parent Company's Management Board, there is no information relevant to the assessment of the Group's situation other than that listed in the other sections of the Report on Operations for H1 2024 and in the Notes to the Condensed Consolidated Interim Financial Statements for the period 01.01.2024 - 30.06.2024.

15. Statement of the Management Board of Mostostal Warszawa S.A.

The Management Board of Mostostal Warszawa S.A. hereby declares that, to the best of its knowledge, the condensed interim consolidated financial statements of the Mostostal Warszawa Capital Group for H1 2024 and comparative data have been prepared in accordance with the applicable accounting principles and reflect in a true, fair and clear manner the assets and financial position of the Mostostal Warszawa Capital Group and its financial result. The report on operations for H1 2024 provides a true picture of the situation, development and achievements of Mostostal Warszawa Capital Group, including a description of key risks and threats.

The Management Board of Mostostal Warszawa S.A. hereby declares that KPMG Audyt Sp. z ograniczoną odpowiedzialnością sp. k. - the entity authorised to audit financial statements, reviewing the condensed interim consolidated financial statements of Mostostal Warszawa Capital Group for the first half of 2024, has been selected in accordance with the provisions of the law and that this entity and the statutory auditors reviewing these statements fulfilled the conditions for issuing an impartial and independent review report, in accordance with the binding regulations and professional standards.

Warsaw, 27 September 2024

Name	Position
Miguel Angel Heras Llorente	President of the Management Board
Jorge Calabuig Ferre	Vice-President of the Management Board
Carlos Resino Ruiz	Member of the Management Board
Jacek Szymanek	Member of the Management Board

Mostostal

W A R S Z A W A

Contact:

Mostostal Warszawa S.A.
12A Konstruktorska Street, 02-673 Warsaw
tel. +48 22 250 70 00, fax: +48 22 250 70 01

mostostal.waw.pl