

Current Report No.: 19/2026

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Subject: Execution of an Agreement on the Partial Termination of the Agreement with the Auditor with respect to the Assurance of Sustainability Reporting

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

Text of the report:

The Management Board of ACTION S.A. (hereinafter also referred to as the “**Issuer**”, the “**Company**”) hereby announces that on 8 April 2026 it concluded an agreement on the partial termination of agreement No. 10512 dated 15 July 2024 (the “**Agreement**”) with Grant Thornton Polska P.S.A., with its registered office in Poznań, entered in the Business Register under KRS No. 0001002477 (the “**Auditor**”), the subject of which is the termination of the Agreement with respect to the assurance of sustainability reporting for the financial year 2025. The Agreement with the Auditor was concluded for the years 2024–2026.

Pursuant to the provisions of the Agreement, its termination is possible only under the circumstances and in accordance with the terms specified in Article 66(7)–(10) of the Accounting Act of 29 September 1994 (the “**Act**”). On 14 March 2026, the Act of 27 February 2026 amending the Accounting Act (Journal of Laws of 2026, item 333) entered into force, allowing the entity’s management and the parent entity’s management to decide not to perform the obligations referred to in Article 49(3b) and Chapter 6c of the Accounting Act of 29 September 1994.

On 25 March 2026, the Management Board of the Issuer, acting on behalf of the Company and the Company as the parent entity of the capital group, pursuant to Article 84a(1)–(3) of the Act, resolved not to perform the obligations arising from Article 55(2a) in conjunction with Article 49(3b) and Chapter 6c of the Act, i.e. it decided not to prepare and present a separate part of the management report dedicated to sustainability reporting for the period from 1 January 2025 to 31 December 2025. At the same time, the Management Board decided to monitor the indicators of average annual employment expressed in full-time equivalents and net revenues from sales of goods and products for the financial year from 1 January 2026 to 31 December 2026, in order to assess whether to refrain from performing the obligations referred to in Article 49(3b) and Chapter 6c of the Accounting Act in the subsequent financial year.

As a consequence of the above decision, the Agreement with respect to the assurance of sustainability reporting for the financial year 2025 became devoid of purpose. On 8 April 2026, the Issuer and the Auditor executed an agreement to agreement No. 10512 dated 15 July 2024, terminating the Agreement, as of 8 April 2026, in the above-mentioned scope of assurance of sustainability reporting for the financial year 2025.

At the same time, the Parties agreed that should the Issuer decide not to perform the obligations related to sustainability reporting for the period from 1 January 2026 to 31 December 2026, upon verification of the conditions for such decision pursuant to Article 84a of the Accounting Act of 29 September 1994, the Agreement shall also be partially terminated with respect to the assurance of sustainability reporting for that period, as of the date on which the Auditor is notified of such decision by the Issuer.

The Issuer further informs that there were no circumstances referred to in § 9(1)(5), (6) and (7) of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information to be disclosed by issuers of securities and conditions for recognizing as equivalent information required by the laws of a non-member state (the

“Regulation”), and that the sole reason for the partial termination of the Agreement with the Auditor was the amendment to the Accounting Act enabling the Issuer to benefit from a statutory exemption from the obligation to prepare, and consequently to assure, sustainability reporting.

Pursuant to § 9(2) of the Regulation, the Issuer attaches to this report a letter from the Auditor submitted to the Polish Financial Supervision Authority, containing an explanation of the reasons for the termination of the Agreement with respect to the assurance of sustainability reporting.