

Report No. 54/2021

Withdrawal by Stalexport Autostrada Małopolska S.A. an application for an individual interpretation submitted to the Director of the National Tax Information

With reference to current reports of Stalexport Autostrady S.A. ("**Issuer**"): No. 35/2019 of December 23, 2019, No. 11/2020 of March 11, 2020, No. 13/2020 of March 19, 2020, No. 33/2020 of May 25, 2020, No. 43/2020 of June 23, 2020, No. 84/2020 of November 19, 2020, No. 4/2021 of January 21, 2021 and No. 45/2021 of July 27, 2021 regarding the application of the Issuer's subsidiary Stalexport Autostrada Małopolska S.A. ("**SAM**") addressed to the Director of the National Tax Information ("**NTI**") for an individual interpretation, the essential element of which was to decide whether payments to the National Road Fund, constituting the State Treasury's share in the profits from the project on the concession section of the A4 motorway ("**Payments to the State Treasury**"), may be classified by SAM as tax deductible expenses for the purpose of applying the Act of February 15, 1992 on corporate income tax (consolidated text: *Dziennik Ustaw* [Polish Journal of Laws] of 2019, item 865, as amended) ("**Application**"), the Issuer's Management Board informs that on September 7, 2021 it was informed by SAM that due to the outcome of the proceedings on applications for the declaration and refund of overpayment in corporate income tax for 2018 and 2019 (as reported by the Issuer in current reports No. 48/2020, 67/2020, 62/2020 and 88/2020), SAM on September 7, 2021 requested NTI to withdraw the Application and discontinue the proceedings in the subject case.

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.