

**CONDENSED FINANCIAL STATEMENT
OF
TIRE COMPANY DĘBICA S.A.
FOR THE FIRST HALF OF 2026**



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1. BASIC FINANCIAL DATA AND AVERAGE POLISH ZLOTY EXCHANGE RATES

Financial Highlights	'000 PLN		'000 EUR	
	from 01-01-2026 to 30-06-2026	from 01-01-2025 to 30-06-2025	from 01-01-2026 to 30-06-2026	from 01-01-2025 to 30-06-2025
I. Net sales of products, merchandise and services	1 390 336	1 510 697	326 969	357 917
II. Operating profit/loss	60 413	87 543	14 207	20 741
III. Gross profit/loss	71 923	102 868	16 914	24 372
IV. Net profit/loss	57 449	82 529	13 510	19 553
V. Operational activity cash flows, net	129 860	- 58 509	30 539	- 13 862
VI. Investment activity cash flows, net	- 63 783	89 606	- 15 000	21 230
VII. Financial activity cash flows, net	- 2 456	- 2 520	- 578	- 597
VIII. Total cash flows, net	63 621	28 577	14 962	6 771
IX. Total assets (at the end of this half-year and the end of the previous accounting year)	2 520 352	2 316 801	586 633	548 135
X. Liabilities and liabilities provisions (at the end of this half-year and the end of the previous accounting year)	1 122 987	883 164	261 385	208 949
XI. Long-term liabilities (at the end of this half-year and the end of the previous accounting year)	6 259	6 352	1 457	1 503
XII. Short-term liabilities (at the end of this half-year and the end of the previous accounting year)	983 389	728 509	228 892	172 359
XIII. Equity (at the end of this half-year and the end of the previous accounting year)	1 397 365	1 433 637	325 248	339 186
XIV. Share capital (at the end of this half-year and the end of the previous accounting year)	110 422	110 422	25 702	26 125
XV. No. of shares (pcs.) (at the end of this half-year and the end of the previous accounting year)	13 802 750	13 802 750	13 802 750	13 802 750
XVI. Earnings (loss) per ordinary share (in PLN/EUR)	4.16	5.98	0.98	1.42
XVII. Diluted earnings (loss) per ordinary share (in PLN/EUR)	4.16	5.98	0.98	1.42
XVIII. Book value per share (PLN/EUR) (at the end of this half-year and the end of the previous accounting year)	101.24	103.87	23.56	24.57
XIX. Diluted book value per share (in PLN/EUR) (at the end of this half-year and the end of the previous accounting year)	101.24	103.87	23.56	24.57
XX. Declared or paid dividend per share (in PLN/EUR)	6.79	4.23	1.58	1.00

Selected financial data converted into euro

The assets and liabilities from the balance sheet were converted into EURO using the average exchange rate of the National Bank of Poland prevailing on 30 June 2026 (1 euro = PLN 4.2963), on 31 December 2025 (1 euro = PLN 4.2267) and on 30 June 2025 (1 euro = PLN 4.2419).

The items from the profit and loss account and from the cash flow statement were converted into EURO using the EURO rate that was the arithmetic mean of the exchange rates published by the National Bank of Poland and effective on the last day of the accounting month. The mean exchange rate adopted for conversions of data from H1 2026 is PLN 4.2522 for 1 EURO, and for conversions of data from H1 2025 is PLN 4.2208 for 1 EURO.

The net profit for H1 2026 posted into the balance sheet, calculated using the exchange rate prevailing at the end of June 2026 amounted to EUR 13,372 thousand, whereas the net profit calculated using average exchange rates amounted to EUR 13,510 thousand. The foreign exchange gains/losses due to the conversion of net financial result for H1 2026 amounted to EUR 138 thousand.

2. SEMI-ANNUAL FINANCIAL STATEMENT

Balance Sheet	Ref. to Misc. Inf.	'000 PLN		
		as of 30-06-2026 unaudited data	as of 31-12-2025	as of 30-06-2025 unaudited data
ASSETS				
I. Fixed assets		1 056 767	1 031 525	1 012 186
1. Intangible fixed assets, of which:		13 598	4 253	2 794
- goodwill		0	0	0
2. Tangible fixed assets		1 021 128	1 003 877	986 478
2.1. Fixed assets		891 315	915 295	899 399
2.2. Fixed assets under construction		121 325	79 886	84 108
2.3. Advances against fixed assets under construction		8 488	8 696	2 971
3. Long-term investments		101	101	101
3.1. Long-term financial assets		101	101	101
a) in other related entities		101	101	101
4. Long-term prepayments		21 940	23 294	22 813
4.1. Deferred income tax assets	7	21 940	23 294	22 813
II. Current assets		1 463 585	1 285 276	1 441 224
1. Inventory		177 300	164 450	153 288
2. Short-term receivables	2.2	594 758	482 861	669 212
2.1. From related entities		555 811	479 745	610 790
2.2. From other entities		38 947	3 116	58 422
3. Short-term investments		682 171	633 655	610 532
3.1. Short-term financial assets		682 171	633 655	610 532
a) in related entities		572 030	587 147	546 898
b) in other entities		0	0	0
c) cash and other cash assets		110 141	46 508	63 634
4. Short-term prepayments		9 356	4 310	8 192
Total assets		2 520 352	2 316 801	2 453 410

Tire Company Dębica S.A.
Condensed Financial Statement for the first half of 2026

Data in thousands of PLN

Balance Sheet	Ref. to Misc. Inf.	'000 PLN			
		as of 30-06-2026 unaudited data		as of 31-12-2025	as of 30-06-2025 unaudited data
LIABILITIES					
I. Equity		1 397 365		1 433 637	1 391 182
1. Share capital		110 422		110 422	110 422
2. Supplementary capital		329 480		328 615	328 550
3. Revaluation capital		63 079		63 944	64 009
4. Other reserve capitals		836 935		805 672	805 672
5. Profit/loss from previous years		0		0	0
6. Net profit/loss		57 449		124 984	82 529
II. Liabilities and provisions for liabilities		1 122 987		883 164	1 062 228
1. Provisions for liabilities		133 339		148 303	138 780
1.1. Provision for deferred income tax	7	87 311		90 095	94 458
1.2. Provision for retirement gratuities and equivalent	6	45 287		57 872	43 730
a) long-term		7 896		7 957	7 695
b) short-term		37 391		49 915	36 035
1.3. Other provisions	6	741		336	592
a) long-term		464		0	0
b) short-term		277		336	592
2. Long-term liabilities		6 259		6 352	5 386
2.1. To other entities		6 259		6 352	5 386
3. Short-term liabilities	2.2	983 389		728 509	918 062
3.1. To related entities		272 459		128 565	217 215
3.3. To other entities		704 602		598 394	695 214
3.3. Special funds		6 328		1 550	5 633
Total liabilities		2 520 352		2 316 801	2 453 410
Book value		1 397 365		1 433 637	1 391 182
Number of shares (pcs.)		13 802 750		13 802 750	13 802 750
Book value per share (in PLN/EUR)		101.24		103.87	100.79
Diluted number of shares (pcs.)		13 802 750		13 802 750	13 802 750
Diluted book value per share (in PLN)		101.24		103.87	100.79

Tire Company Dębica S.A.

Condensed Financial Statement for the first half of 2026

Data in thousands of PLN

Off-balance items	Ref. to Misc. Inf.	'000 PLN		
		as of 30-06-2026 unaudited data	as of 31-12-2025	as of 30-06-2025 unaudited data
1. Contingent receivables		0	0	0
2. Contingent liabilities		8 421	57 762	16 119
3. Other (due to)		12 041	13 213	13 828
- off-balance liabilities under long-term gas supply contract		7 471	8 333	7 908
- off-balance liabilities under long-term lease contract		4 570	4 880	5 920
Total off-balance items		20 462	70 975	29 947

Tire Company Dębica S.A.
Condensed Financial Statement for the first half of 2026

Data in thousands of PLN

Profit and Loss Account	Ref. to Misc. Inf.	'000 PLN	
		from 01-01-2026 to 30-06-2026 unaudited data	from 01-01-2025 to 30-06-2025 unaudited data
I. Net sales of products, merchandise and services		1 390 336	1 510 697
- including from related entities		1 324 693	1 412 241
1. Net sales of products and services		1 325 857	1 413 579
2. Net sales of merchandise		64 479	97 118
II. Costs of products and merchandise sold		1 322 232	1 412 124
- including from related entities		1 266 931	1 319 832
1. Manufacturing costs of products sold	2.3	1 267 746	1 320 863
2. Value of merchandise sold		54 486	91 261
III. Gross profit (loss) on sales	2.1	68 104	98 573
IV. Cost of sales		4 223	5 378
V. General administrative expenses		4 392	5 444
VI. Profit (loss) on sales		59 489	87 781
VII. Other operating income		38 258	28 886
1. Proceeds from the disposal of non-financial fixed assets		420	254
2. Subsidies		0	0
3. Revaluation of non-financial assets		0	0
4. Other operating income		37 838	28 632
VIII. Other operating expenses		37 334	29 094
1. Revaluation of non-financial assets		158	28
2. Other operating costs		37 176	29 066
IX. Operating profit/loss	2.1	60 413	87 543
X. Financial income		12 532	16 387
1. Interest, of which:		12 532	16 387
- from related entities		11 606	15 482
2. Other		0	0
XI. Financial expenses		1 022	1 062
1. Interest, of which:		697	1 009
- for related entities		0	0
2. Other		325	53
XII. Gross profit/loss		71 923	102 868
XIII. Income tax		14 474	20 339
a) current portion		15 903	21 036
b) deferred portion		-1 429	-697
XIV. Net profit/loss	2.1	57 449	82 529
Net profit/loss (annualized)		99 904	101 164
Average weighted number of ordinary shares (in pcs.)		13 802 750	13 802 750
Earnings (loss) per ordinary share (in PLN)		7.24	7.33
Average weighted diluted number of ordinary shares (in pcs.)		13 802 750	13 802 750
Diluted earnings (loss) per ordinary share (in PLN)		7.24	7.33

Tire Company Dębica S.A.
Condensed Financial Statement for the first half of 2026

Data in thousands of PLN

Statement of changes in Shareholders' Equity	'000 PLN		
	from 01-01-2026 to 30-06-2026 unaudited data	from 01-01-2025 to 31-12-2025	from 01-01-2025 to 30-06-2025 unaudited data
I. Opening balance of shareholders' equity	1 433 637	1 367 039	1 367 039
I.a. Opening balance of shareholders' equity after restatement to comparative data	1 433 637	1 367 039	1 367 039
1. Opening balance of share capital	110 422	110 422	110 422
1.1. Closing balance of share capital	110 422	110 422	110 422
2. Opening balance of supplementary capital	328 615	328 469	328 469
2.1. Changes in the supplementary capital	865	146	81
a) additions, of which:	865	146	81
- allocation from the revaluation capital of amounts of revaluated liquidated fixed assets – current period	865	146	81
2.2. Closing balance of supplementary capital	329 480	328 615	328 550
3. Opening balance of revaluation capital	63 944	64 090	64 090
3.1. Changes in revaluation capital	-865	-146	-81
a) additions, of which:	0	0	0
b) reductions, of which:	865	146	81
- reposting of figures from revaluation of disposal of fixed assets to supplementary capital - current period	865	146	81
3.2. Closing balance of revaluation capital	63 079	63 944	64 009
4. Opening balance of other reserve capital	805 672	786 302	786 302
4.1. Changes in revaluation capital	31 263	19 370	19 370
a) additions, of which:	31 263	19 370	19 370
- allocation of 2025 and 2024 profits to the reserve capital, with an option of distribution among shareholders	31 263	19 370	19 370
b) reductions, of which:	0	0	0
4.2. Closing balance of other reserve capital	836 935	805 672	805 672
5. Opening balance of retained earnings (profit/loss)	124 984	77 756	77 756
5.1. Opening balance of retained earnings (profit)	124 984	77 756	77 756
5.2. Opening balance of retained earnings (profit) after the restatement to comparative data	124 984	77 756	77 756
a) additions, of which:	0	0	0
- distribution of profits from previous years	0	0	0
b) reductions, of which:	124 984	77 756	77 756
- dividend for shareholders	93 721	58 386	58 386
- allocation of 2025 and 2024 profits to the reserve capital, with an option of distribution among shareholders	31 263	19 370	19 370
5.3. Closing balance of retained earnings (profit)	0	0	0
5.4. Closing balance of retained earnings (profit/loss)	0	0	0
6. Net profit/loss	57 449	124 984	82 529
a) net profit	57 449	124 984	82 529
II. Closing balance of shareholders' equity	1 397 365	1 433 637	1 391 182
III. Shareholders' equity adjusted with proposed profit distribution (loss coverage)	1 397 365	1 433 637	1 391 182

Tire Company Dębica S.A.
Condensed Financial Statement for the first half of 2026

Data in thousands of PLN

Cash flow Statement	'000 PLN			
	from 01-01-2026 to 30-06-2026 unaudited data		from 01-01-2025 to 30-06-2025 unaudited data	
A. Operational cash flows				
I. Net profit/loss	57 449		82 529	
II. Total adjustments	72 411		-141 038	
1. Amortization and depreciation	58 649		51 084	
2. Foreign exchange gains/losses	-12		20	
3. Interest and share in profits (dividend)	-11 523		-15 400	
4. Investment activity gain/loss	289		86	
5. Change in the balance of provisions	-14 964		-6 071	
6. Change in the balance of inventory	-12 850		-23 004	
7. Change of receivables balance	-111 780		-225 588	
8. Change in balances of short-term liabilities, excl. credits and loans	168 294		84 544	
9. Change in balance of prepayments and accruals	-3 692		-6 709	
10. Other corrections	0		0	
III. Operational cash flows, net (I+/-II) - indirect method	129 860		-58 509	
B. Investment activity cash flows				
I. Cash inflows	54 645		216 423	
1. Disposal of intangibles and tangible fixed assets	3 039		941	
2. From financial assets of which:	11 606		15 482	
a) in related entities	11 606		15 482	
- interests	11 606		15 482	
3. Other investment activity income	40 000		200 000	
II. Cash outflows	118 428		126 817	
1. Acquisition of intangibles and tangible fixed assets	93 428		71 817	
2. Other capital expenditures	25 000		55 000	
III. Investment activity cash flows, net (I-II)	-63 783		89 606	
C. Financial activity cash flows				
I. Cash inflows	0		0	
1. Other financial inflows	0		0	
II. Cash outflows	2 456		2 520	
1. Payments related to financial lease liabilities	2 373		2 438	
2. Interests	83		82	
III. Financial activity cash flows, net (I-II)	-2 456		-2 520	
D. Total cash flows, net (A.III+/-B.III+/-C.III)	63 621		28 577	
E. Balancing change of cash balance including:	63 633		28 557	
- change of cash flows balance due to FX gains/losses	12		-20	
F. Opening cash balance	46 509		35 069	
G. Closing cash balance (F+/-D), of which:	110 130		63 646	
- restricted cash	6 796		6 001	

Inconsistencies between balance sheet changes:

a) in the state of liabilities and changes in the state of these items shown in the cash flow statement:

Period	from 01-01-2026 to 30-06-2026 unaudited data	from 01-01-2025 to 30-06-2025 unaudited data
Balance sheet change	254 880	116 273
Adjustments:		
change in liabilities for fixed assets under construction	6 995	18 896
change in current liabilities under financial leases	140	205
change in the provision of CO ₂ purchase rights	0	7 556
change in dividend liability	-93 721	-58 386
Total adjustments	-86 586	-31 729
Cash flow statement change	168 294	84 544

b) in the state of receivables and changes in the state of these items shown in the cash flow statement:

Period	from 01-01-2026 to 30-06-2026 unaudited data	from 01-01-2025 to 30-06-2025 unaudited data
Balance sheet change	111 897	227 253
Adjustments:		
Accrued interests on loans granted	-117	-1 665
Total adjustments	-117	-1 665
Cash flow statement change	111 780	225 588

3. MISCELLANEOUS INFORMATION TO THE REPORT FOR THE FIRST HALF OF 2026

Prepared on the basis of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information published by issuers of securities and the conditions for recognizing as equivalent information required by the laws of a non-member state (Journal of Laws of 2025, item 755).

1. Accounting principles adopted in preparing the report

The semi-annual report for the first half of 2026 has been prepared in accordance with the provisions of the Accounting Act of 29 September 1994, as amended, and in accordance with the Company's accounting principles.

The data included in the report has been prepared using the asset and liability valuation and net income measurement principles at the balance sheet date of June 30, 2026.

The accounting policies remain unchanged compared to those described in the 2025 annual report published on April 24, 2026.

2. Information on the amounts and types of items affecting assets, liabilities, equity, net result or cash flows that are unusual due to their nature, value or frequency**2.1. Financial result for the first half of 2026**

	in PLN M	
	H1 2026 unaudited data	H1 2025 unaudited data
Gross profit/loss on sales	68.1	98.6
Gross margin on sales	4.9%	6.5%
EBIT	60.4	87.5
Net income/loss	57.4	82.5

The gross margin on sales for the first half of 2026 amounted to 4.9%, compared to 6.5% in the same period last year.

Factors contributing to this result include:

- lower sales prices realized in transactions with related entities resulting from lower production costs, especially in the area of raw materials,
- lower financial revenues resulting primarily from lower market interest rates.

In the first half of 2026, the company achieved a net income of PLN 57.4 million.

2.2. Significant changes in the level of short-term receivables and liabilities

As of June 30, 2026, there was an increase in short-term receivables and liabilities vis-à-vis related and other entities, driven primarily by seasonal factors. Detailed data are presented in the tables below.

	'000 PLN		
	30-06-2026 unaudited data	31-12-2025	variance
Short term receivables	594 758	482 861	111 897
from related parties, of which:	555 811	479 745	76 066
trade receivables	555 811	479 745	76 066
from non-related parties, of which:	38 947	3 116	35 831
trade receivables	38 019	952	37 067
public law receivables	9	2 084	-2 075
other	919	80	839

	'000 PLN		
	30-06-2026 unaudited data	31-12-2025	variance
Short term payables	977 061	726 959	250 102
to related parties, of which:	272 459	128 565	143 894
trade payables	182 062	122 528	59 534
liability provision	8 625	817	7 808
dividend liability	81 772	0	81 772
other	0	5 220	-5 220
to non-related parties, of which:	704 602	598 394	106 208
trade payables	595 837	522 562	73 275
capex liabilities	2 912	9 907	-6 995
financial liabilities due to leasing	4 224	4 364	-140
tax and other public liabilities	70 690	43 710	26 980
payroll liabilities	18 990	17 851	1 139
dividend liability	11 949	0	11 949

The provision for the liability to a related party at the end of the first half of 2026 related primarily to amounts due to that party resulting from the adjustment of product prices to the level of the contractual operating margin.

2.3. In the first six months of 2026, the total production costs per unit of product decreased by 6.1% compared to the same period last year. Detailed values are presented in the table below.

	H1 2026 / H1 2025 unaudited data
Costs of raw materials and other materials per product unit	- 8.8%
Costs of conversion per product unit	- 1.8%
Total production costs per product unit	- 6.1%

3. Seasonal or cyclical nature of the business

The Company's business is not strongly seasonal, however external factors such as macroeconomic situation, weather conditions or consumer behavior may affect the level of sales revenues during the year (sales of summer tires and winter tires).

4. Impairment write-off of inventory

For the first half of 2026, the Company made write-downs on inventories in the amount of PLN 137 thousand, which affected the level of other operating costs. The write-downs concerned material inventories.

5. Impairment write-offs on account of financial assets, tangible and intangible assets or other assets

None.

6. Information on setting up, increase, utilization and release of provisions as of 30 June 2026

Short-term provisions	'000 PLN	
	30-06-2026 unaudited data	30-06-2025 unaudited data
Provisions for employee benefits		
Opening balance, of which:	49 915	41 684
- provision for bonuses	33 949	28 631
- provision for retirement gratuities	1 318	1 358
- provision for unused holidays	14 648	11 695
Increases: setting up provision, of which:	36 072	34 680
- provision for bonuses	17 757	17 413
- provision for retirement gratuities	0	0
- provision for unused holidays	18 315	17 267
Decreases: utilisation of provision, of which:	48 369	40 173
- provision for bonuses	33 721	28 478
- provision for retirement gratuities	0	0
- provision for unused holidays	14 648	11 695
Decreases: release of provision, of which:	227	156
- provision for bonuses	227	156
- provision for retirement gratuities	0	0
- provision for unused holidays	0	0
Closing balance, of which:	37 391	36 035
- provision for bonuses	17 758	17 410
- provision for retirement gratuities	1 318	1 358
- provision for unused holidays	18 315	17 267

Short-term provisions	'000 PLN	
	30-06-2026 unaudited data	30-06-2025 unaudited data
Provision for restructuring		
Opening balance	336	2 125
Increase: setting up provision	0	44
Decrease: utilisation of provision	59	177
Decrease: release of provision	0	1 400
Closing balance	277	592

Long-term provisions	'000 PLN	
	30-06-2026 unaudited data	30-06-2025 unaudited data
Provision for retirement benefits		
Opening balance, of which:	7 957	7 773
- retirement gratuities	7 721	7 545
- other employee benefits due, but unpaid	236	228
Increases: setting up provision, of which:	175	68
- retirement gratuities	0	0
- other employee benefits due, but unpaid	175	68
Decreases: utilisation of provision, of which:	75	0
- retirement gratuities	0	0
- other employee benefits due, but unpaid	75	0
Decreases: release of provision, of which:	161	146
- retirement gratuities	0	0
- other employee benefits due, but unpaid	161	146
Closing balance, of which:	7 896	7 695
- retirement gratuities	7 721	7 545
- other employee benefits due, but unpaid	175	150

Long-term provisions	'000 PLN	
	30-06-2026 unaudited data	30-06-2025 unaudited data
Provision for restructuring		
Opening balance	0	0
Increase: setting up provision	464	0
Decrease: utilisation of provision	0	0
Decrease: release of provision	0	0
Closing balance	464	0

7. Deferred income tax provisions and assets

At June 30, 2026 the deferred income tax provision amounted to PLN 87.3 million, and decreased by PLN 2.8 million vs. December 31, 2025.

At June 30, 2026 the deferred income tax asset amounted to PLN 21.9 million, and decreased by PLN 1.4 million vs. December 31, 2025.

8. Material transactions of purchase and sales of tangible fixed assets

For the first half of 2026, there were no significant sales transactions for tangible fixed assets.

For the first half of 2026, there were significant increases in tangible fixed assets in the amount of PLN 77.1 million, mainly in the area of fixed assets under construction (including industry machines).

9. Material liabilities related to purchase of tangible fixed assets

None.

10. Material litigation-related settlements

None.

11. Adjustments related to errors from previous periods

None.

12. Information about changes in economic position and business circumstances having material impact on the fair value of financial assets and liabilities

None.

13. Information about being in default with credit or loan repayment or about a breach of material provisions of loan agreement

None.

14. Information about entering by the Issuer or its subsidiary into a single or multiple transactions with related entities, if they alone or jointly are significant and did not follow arm's length principles

For the first half of 2026, the Company did not reach any transaction with related entities that not followed arm's length principles.

15. Financial assets valuated with fair value – change in measurement

The Company does not measure financial assets at fair value.

16. Change in financial asset classification due to the change of assets purpose or utilization

None.

17. Issue, buy out and repayment of debt and equity securities

In the current accounting period and in the past the Company did not issue neither debt or equity securities.

18. Dividend

By the resolution of the Ordinary Shareholders Meeting of Firma Oponiarska Dębica S.A. of June 25, 2026, the amount of PLN 93,720,672.50 (in words: ninety-three million seven hundred twenty thousand six hundred seventy-two zlotys 50/100) was allocated to a dividend for shareholders in the amount of PLN 6.79 per share, setting September 21, 2026 as the date of acquisition of rights to dividend (dividend day) and December 17, 2026 as the dividend payment date.

19. Material events that followed the financial statement preparation date

Formation of the Supervisory Board and appointment of members of the Audit Committee

With reference to the Current Report No. 09/2026 of June 25, 2026, in connection with the appointment by the Ordinary General Meeting of the Company of members of the Supervisory Board for a new term of office starting on June 25, 2026 - in the Current Report No. 10/2026 as of June 25, 2026, the Management Board informed that on June 25, 2026, at its first meeting, the Supervisory Board of the Company constituted itself.

The Supervisory Board, acting pursuant to § 15 sec. 1 of the Company's Articles of Association, elected from among its members:

Mr. Jacek Pryczek - for the Chairman of the Supervisory Board,

Mr. François Colin de Verdière - for the Deputy Chairman of the Supervisory Board,

Mr. Andrzej Kowal - for the Secretary of the Supervisory Board.

In addition, at the meeting on June 25, 2026, the Supervisory Board of the Company appointed the Audit Committee in the following composition:

Mr. Andrzej Kowal - Member of the Audit Committee,

Ms. Agnieszka Modras - Member of the Audit Committee,

Mr. Lourens Roets - Member of the Audit Committee.

The Audit Committee in the above composition meets the requirements specified in the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight.

The members of the Audit Committee with qualifications in the field of accounting and auditing of financial statements are: Mr. Andrzej Kowal and Mr. Lourens Roets.

Information on the education, qualifications and previously held positions, along with a description of the professional career of the members of the Supervisory Board, are provided in the Current Report no. 09/2026, also available on the Company's website.

Source: Current Report No. 10/2026 Establishment of the Supervisory Board of Firma Oponiarska Dębica S.A. and appointment of members of the Audit Committee, publication date: 25.06.2026.

20. Changes in the balance of contingent liabilities and contingent assets that occurred after closing of the last accounting year

Contingent liabilities under the Bill of Exchange Discounting Program as of the balance sheet date of June 30, 2026 amounted to PLN 8,421 thousand, down by PLN 49,341 thousand compared to the year-end of 2025.

21. Other information that might have material impact on the assessment of assets and financial position and financial result of the Issuer

During the first half of 2026, there have been no changes in the economic situation and business conditions compared to those described in the annual financial statements published on 24 April 2026, which could materially affect the assessment of the assets, financial position and results of operations.

22. Other information

None.

4. MANAGEMENT BOARD REPORT (SEMI-ANNUAL REPORT ON THE ACTIVITY OF THE ISSUER)

Semi-annual Management Board report on the activity of T.C. Dębica S.A. for the first half of 2026

Prepared on the basis of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information published by issuers of securities and the conditions for recognizing as equivalent information required by the laws of a non-member state (Journal of Laws of 2025, item 755).

1. Accounting principles adopted in preparing the report

The semi-annual report for the first half of 2026 has been prepared in accordance with the provisions of the Accounting Act of 29 September 1994, as amended, and in accordance with the Company's accounting principles.

The data included in the report has been prepared using the asset and liability valuation and net income measurement principles at the balance sheet date of June 30, 2026.

The accounting policies remain unchanged compared to those described in the 2025 annual report published on April 24, 2026.

2. Basic risks related to the remaining months of the financial year

Basic risks related to the remaining months of the financial year might be:

- a) level of orders from the Company's customers: related and non-related entities;
- b) costs of energy and raw materials: changes in prices that translate into the Company's operating costs;
- c) exchange rate fluctuations, mainly of the euro and the US dollar.

3. A brief description of the issuer's material achievements or failures during the first half of the year, together with a list of the most important events concerning the issuer

In the first half of 2026, Firma Oponiarska Dębica S.A. generated sales revenues of PLN 1,390.3 million, 8.0% lower than in the first half of 2025.

Net profit for the first half of 2026 amounted to PLN 57.4 million, i.e. PLN 25.1 million less compared to the same period last year.

4. Events and factors (including unusual items) having a material impact on the condensed financial statements

Comments to Profit and Loss Statement (P&L)

Total sales revenues (*P&L item I*) for the first half of 2026 amounted to PLN 1,390.3 million, 8.0% lower than for the first half of 2025. Gross profit on total sales for the first half of 2026 amounted to PLN 68.1 million, the gross profit margin in relation to total revenues amounted to 4.9%. For comparison, the gross profit on total sales for the first half of 2025 amounted to PLN 98.6 million, and its margin in relation to total revenues amounted to 6.5%.

Sales to related entities for the first half of 2026 amounted to PLN 1,324.7 million, i.e. by PLN 87.5 million less than for the first half of 2025. For six months of 2026, this sales accounted for 95.3% of total sales, whereas in the corresponding period of 2025 it accounted for 93.5%. Gross result on sales to related entities for the first half of 2026 amounted to PLN 57.8 million and was lower by PLN 34.6 million

compared to the same period last year. The gross margin in relation to revenues from these entities amounted to 4.4%, whereas in the corresponding period of 2025 it amounted to 6.5%.

Sales to non-related entities for the first half of 2026 amounted to PLN 65.6 million, and decreased by 33.4% compared to the first half of 2025. For the first half of 2026, a gross profit on sales to non-related entities was recorded at the level of PLN 10.3 million compared to a gross profit of PLN 6.2 million in the same period last year. The gross profit margin in relation to revenues from these entities increased from 6.3% to 15.7% in the first half of 2026.

Unit product costs for the first half of 2026 are lower by 6.1% compared to the same period last year, wherein the costs of raw materials and direct materials per product unit for the first half of 2026 decreased by 8.8% and conversion costs per product unit decreased by 1.8%.

Cost of sales and general administrative expenses (*P&L Item IV & V*) amounted to PLN 8.6 million, PLN 2.2 million less than for the first half of 2025. The share of these costs in the value of total sales revenues amounted to 0.6% compared to 0.7% for the same period last year.

Other operating result (*P&L Item VII & VIII*) for the first half of 2026 is a profit of PLN 0.9 million compared to a loss of PLN 0.2 million for the first half of 2025.

The elements presented in the table below had an impact on the level of the result on other operating activities:

Other operating income and expenses	in PLN M		
	30-06-2026 unaudited data	30-06-2025 unaudited data	variance
Other operating income and expenses, of which:	0.9	-0.2	1.1
Other operating income, of which:	38.2	28.9	9.3
- gain on the sale of fixed assets	0.4	0.3	0.1
- release of restructuring provision	0.0	1.4	-1.4
- other operating income, of which:	37.8	27.2	10.6
- revenues from the sales of materials	37.7	27.2	10.5
Other operating expenses, of which:	37.3	29.1	8.2
- restructuring provision	0.5	0.0	0.5
- other other operating expenses, of which:	36.8	29.1	7.7
- costs of materials sold	35.9	26.0	9.9
- costs of restoration of production infrastructure after the fire	0.0	2.4	-2.4

Operating profit (EBIT) (*P&L Item IX*) amounted to PLN 60.4 million, less by PLN 27.1 million compared to the same period last year, and the EBIT margin in relation to total sales revenue decreased to 4.3% compared to 5.8% for the first half of 2025.

Financial activity (*P&L Item X & XI*) for the first half of 2026 generated a profit of PLN 11.5 million compared to a profit of PLN 15.3 million in the corresponding period of 2025.

The elements presented in the table below had an impact on this level of the result on financial activities:

Financial income and expenses	in PLN M		
	30-06-2026 unaudited data	30-06-2025 unaudited data	variance
Financial income and expenses, of which:	11.5	15.3	-3.8
Financial income, of which:	12.5	16.4	-3.9
- interests on loans granted to related entity	11.6	15.5	-3.9
- income from free cash	0.9	0.9	0.0
- other interests	0.0	0.0	0.0
Financial expenses, of which:	1.0	1.1	-0.1
- foreign exchange losses	0.3	0.1	0.2
- bill of exchange discount costs and other interests costs	0.7	1.0	-0.3

Gross profit (*P&L Item XII*) before tax for the first half of 2026 amounted to PLN 71.9 million, less by PLN 30.9 million year-on-year.

The effective tax rate for the first half of 2026 was 20.1%.

Net profit (*P&L Item XIV*) for the first half of 2026 amounted to PLN 57.4 million, less by PLN 25.1 million compared to the same period of the previous year.

Comments to Balance Sheet Statement (*Bs*)

Balance sheet total as at 30 June 2026 amounted to PLN 2,520.4 million, that is an increase by PLN 203.6 million during the first half of 2026.

Fixed assets (*Bs Assets Item I*) at the end of June 2026 amounted to PLN 1,056.8 million and were higher by PLN 25.2 million compared to the beginning of 2026.

The value of *Intangible fixed assets* increased by PLN 9.3 million at the end of June 2026 mainly as a result of the purchase of CO₂ emission rights worth PLN 9.4 million.

The value of *property, plant and equipment* increased by PLN 17.3 million, of which:

- a) depreciation of existing fixed assets decreased their value by PLN 58.6 million,
- b) changes due to sales and liquidation of fixed assets decreased their value by PLN 3.3 million,
- c) investments in the first half of 2026 increased fixed assets by PLN 77.1 million,
- d) conclusion of new financial lease contracts related to equipment generated an increase of PLN 2.1 million.

Deferred tax assets amounted to PLN 21.9 million, this is a decrease of PLN 1.4 million compared to the beginning of 2026.

Current assets (*Bs Assets Item II*) amounted to PLN 1,463.6 million and increased by PLN 178.3 million in the first half of 2026.

Inventory increased to the level of PLN 177.3 million, in individual categories:

- a) raw materials inventory increased by PLN 10.5 million to the level of PLN 134.1 million,
- b) work in process increased by PLN 2.1 million to the level of PLN 41.5 million,
- c) finished products remained at the level of PLN 1.5 million,

d) merchandise increased to the level of PLN 0.2 million.

Short-term receivables amounted to PLN 594.8 million and increased by PLN 111.9 compared to the beginning of 2026, including: from related entities increased by PLN 76.1 million and from other entities by PLN 35.8 million.

Short-term financial assets amounted to PLN 682.2 million and increased during the first half of 2026 by PLN 48.5 million, including:

a) cash and other cash assets increased by PLN 63.6 million,

b) short-term financial assets in related entities (loans granted to related entities) decreased by PLN 15.1 to the level of PLN 572.0 million.

Short-term prepayments and accruals amounted to PLN 9.4 million and increased by PLN 5.0 million compared to the beginning of the year, mainly due to the Social Benefits Fund contribution.

Equity (*Bs Liabilities Item I*) at the end of June 2026 amounted to PLN 1,397.4 million and decreased by PLN 36.3 million in the first half of 2026 due to the net profit of the first half of 2026 lower by PLN 67.5 million, and an increase in the reserve capital of PLN 31.3 million due to allocation of the net profit from previous year.

Liabilities and provisions for liabilities (*Bs Liabilities Item II*) as at 30 June 2026 amounted to PLN 1,123.0 million and increased by PLN 239.8 million for two quarters of 2026.

Comments to Cash Flow Statement (CF)

Operational activity (*CF Item A.III*) generated positive cash flows of PLN 129.9 million for the first half of 2026. Net profit and depreciation generated positive flows of PLN 116.0 million, while the decrease in working capital generated positive flows of PLN 43.7 million. The change in provisions and accruals generated negative cash flows of PLN 18.7 million, while other items generated negative cash flows of PLN 11.2 million.

Investment activity (*CF Item B.III*) generated negative cash flows of PLN 63.8 million for the first half of 2026. The acquisition of property, plant and equipment amounted to PLN 84.1 million (of which: capital expenditures PLN 77.1 million, decrease of investment liabilities PLN 7.0 million). Acquisition of CO₂ emission rights amounted to PLN 9.4 million

The loan repayment by the related party generated PLN 40.0 million of positive cash flows. Positive cash flows were generated by: the interests of PLN 11.6 million from the loan granted to the related party, and inflow of PLN 3.0 million from the disposal of property, plant and equipment. Negative cash flows were generated by the loan granted to the related party in the value of PLN 25.0 million.

Financial activity (*CF Item C.III*) generated negative cash flows of PLN 2.5 million, of which PLN 0.1 million in interest payments and PLN 2.4 million in lease payments.

Net cash flow (*CF Item D*) for the first half of 2026 was positive and amounted to PLN 63.6 million.

Cash balance (*CF Item G*) increased in the first half of 2026 to the level of PLN 110.1 from the level of PLN 46.5 million at the end of December 2025.

5. Description of changes in the organization of the capital group

The Company does not form a capital group, is not a parent company and does not prepare consolidated financial statements.

6. Position of the Management Board regarding the possibility of fulfilment of previously published result forecasts for a given year in the light of the results presented in the semi-annual report in relation to the forecast results

The company did not publish forecasts of results for 2026.

7. Shareholders holding, directly or indirectly through subsidiaries, at least 5% of the total number of votes at the General Shareholders Meeting

The shareholder holding at least 5% of the votes at the Ordinary General Meeting ("OGM") on June 25, 2026 was Goodyear SA., holding 12,042,976 shares and votes, which constituted 87.25% of the total number of votes and 93.61% of the votes at the OGM on June 25, 2026.

At the same time, the Shareholders acting in agreement, the conclusion of which the Company informed about in current report 3/2023), i.e.:

a. Nationale–Nederlanden Otwarty Fundusz Emerytalny

b. PKO BP Bankowy Otwarty Fundusz Emerytalny

in total held 820,215 shares and votes, which constituted 5.94% of the total number of votes and 6.38% of the number of votes at the OGM on 25 June 2026.

Source: Current Report No. 13/2026 Shareholders holding at least 5% of votes at the Ordinary General Meeting on 25 June 2026, publication date: 26.06.2026.

8. Company Shares or rights thereto held by persons managing or supervising the Company

As at the date of this semi-annual report, none of the Company's management and supervisory personnel held any shares in the Company or any rights to them.

9. Material proceedings pending before a court, an authority competent to conduct arbitration proceedings or a public administration body concerning liabilities or receivables

None.

10. Information about entering by the Issuer or its subsidiary into a single or multiple transactions with related entities, if they alone or jointly are significant and did not follow arm's length principles

None.

11. Information on granting sureties for a credit or loan or granting a guarantee - jointly to one entity or a subsidiary of this entity

The Company did not grant any credit or loan sureties or guarantees.

12. Other information important for the assessment of the personnel, property, financial situation, financial result and their changes as well as information important for the assessment of the possibility of fulfilling obligations

Formation of the Supervisory Board and appointment of members of the Audit Committee

With reference to the Current Report No. 09/2026 of June 25, 2026, in connection with the appointment by the Ordinary General Meeting of the Company of members of the Supervisory Board for a new term of office starting on June 25, 2026 - in the Current Report No. 10/2026 as of June 25, 2026, the Management Board informed that on June 25, 2026, at its first meeting, the Supervisory Board of the Company constituted itself.

The Supervisory Board, acting pursuant to § 15 sec. 1 of the Company's Articles of Association, elected from among its members:

Mr. Jacek Pryczek - for the Chairman of the Supervisory Board,

Mr. François Colin de Verdière - for the Deputy Chairman of the Supervisory Board,

Mr. Andrzej Kowal - for the Secretary of the Supervisory Board.

In addition, at the meeting on June 25, 2026, the Supervisory Board of the Company appointed the Audit Committee in the following composition:

Mr. Andrzej Kowal - Member of the Audit Committee,

Ms. Agnieszka Modras - Member of the Audit Committee,

Mr. Lourens Roets - Member of the Audit Committee.

The Audit Committee in the above composition meets the requirements specified in the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight.

The members of the Audit Committee with qualifications in the field of accounting and auditing of financial statements are: Mr. Andrzej Kowal and Mr. Lourens Roets.

Information on the education, qualifications and previously held positions, along with a description of the professional career of the members of the Supervisory Board, are provided in the Current Report no. 09/2026, also available on the Company's website.

Source: Current Report No. 10/2026 Establishment of the Supervisory Board of Firma Oponiarska Dębica S.A. and appointment of members of the Audit Committee, publication date: 25.06.2026.

13. Factors which, in the Company's opinion, will affect its results in the perspective of at least the next half of the year

According to the Management Board assessment, the following factors will influence the results achieved by the Company in the perspective of at least the next half of the year:

- a) unstable business circumstances and the geopolitical situation and its impact on the state of the global economy and the financial situation of clients and consumers;
- b) situation in the automotive industry: dynamics of production and sales of cars in Poland and Europe;
- c) level of orders from the Company's customers: related and non-related entities;
- d) costs of energy and raw materials: changes in the prices, which are reflected in the Company's operating costs;
- e) exchange rates fluctuations, mainly of the euro and the US dollar.

T.C. Dębica S.A. Management Board signatures

Ireneusz Maksymiuk	President of the Management Board, Chief Financial Officer (CFO)
Anna Winiarska-Miśkowiec	Member of the Management Board, Senior Legal Counsel
Marko Nahtigal	Member of the Management Board, Chief Production Officer (CPO)

Signature of the person entrusted with bookkeeping

Anna Bolanowska	Financial Controller
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Date of report	23 September 2026
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