03.07 · DRAFT – SUBJECT TO APPROVAL BY THE TRUSTEE

Tax information

Tax consequences of acquiring the ZCP – general information. Information as at: 10 October 2026.

- The subject of the sale is an organised part of the enterprise (asset deal); the sale of the ZCP will be carried out under the provisions of Polish law in force on the date of sale.
- A sale in bankruptcy proceedings has the effects of an enforcement sale (Art. 313 of the Bankruptcy Law).
- Rent is invoiced with VAT (95,000 PLN net per month).
- Tax on civil-law transactions, property tax and the perpetual usufruct fee – to be verified by the buyer's adviser.

DISCLAIMER

This document is not a tax ruling or legal advice. The buyer should consult the structure with its own adviser. Any individual ruling – to be supplied by the Trustee.

Sources and status of information

- Sale information brochure (issued 8 October 2026), pp. 6, 10.