



## Event affecting the financial results of Alior Bank S.A. in the fourth quarter of 2025

**Company:** Alior Bank S.A.

**Current report no.:** 44/2025

**Date:** November 28, 2025

**Legal basis:** Article 17(1) of the MAR – confidential information

**Content of the report:** In order to ensure uniform and reliable communication to capital market participants, the Management Board of Alior Bank S.A. (the "**Bank**") hereby announces to the public - information on an event materially affecting the Bank's financial results in the fourth quarter of 2025.

In connection with the publication in the Journal of Laws of the Republic of Poland of the Act of November 6, 2025, amending the Corporate Income Tax Act and the Act on the Tax on Certain Financial Institutions (Journal of Laws of 2025, item 1658), which will enter into force on January 1, 2026, with the exception of Article 2, which is set to be effective January 1, 2027, the CIT rate for banks will change from the current 19% to 23% ultimately in 2028, with the CIT rate transitionally being 30% in 2026 and 26% in 2027.

Therefore, as at December 31, 2025, the Bank will reevaluate receivables (assets) and liabilities (provisions) from deferred income tax using the rates announced in tax regulations. The Bank estimates that the impact on the Bank's net profit in the fourth quarter of 2025 on this account will amount to approximately PLN 105 million (increase).

The final value of the above revaluation may differ from the value indicated above, and its update will be included in the Bank's current financial results.