

Dear Sir/Madam,

We would like to inform you that, due to circumstances beyond our control and caused solely by decisions of the Polish legislature, we are compelled to increase the rates for services provided at our intermodal terminals. These increases are a direct consequence of the enactment of the Act of November 19, 2024, amending the Act on Agricultural Tax, the Act on Local Taxes and Fees, and the Act on Stamp Duty (Journal of Laws, item 1757). The legislative change, effective January 1, 2025, abolishes the previously applicable tax exemption for railway infrastructure that is part of terminals and made available to rail carriers under non-discriminatory terms in accordance with the Railway Transport Act.

As of the New Year, terminals will still be required to provide railway infrastructure to carriers but will no longer benefit from the property tax exemption. This results in severe consequences for their operations and drastically increases operational costs. To maintain the profitability of our terminals, we are compelled to raise the rates for transshipment services at our facilities in Kutno, Brzeg Dolny, Gliwice, and the Kolbuszowa depot.

We hereby inform you that the new rates, which will be reflected both in our Terminal Tariffs and the terminal section of our Intermodal Tariff, will take effect on February 1, 2025, and will be as follows:

- **Transshipment for wagon-yard or yard-truck relations (and vice versa) – EUR 28 / PLN 125**
(instead of the current EUR 25 / PLN 115)
- **Handling and transshipment – EUR 42 / PLN 187**
(instead of the current EUR 38 / PLN 173).

The latest amendment to the Act on Local Taxes and Fees poses a challenge for the entire intermodal transport sector in Poland and contradicts the primary direction of European policy, which aims to shift freight transport from roads to sustainable, low-emission rail transport. Despite our persistent efforts to maintain the tax exemption, Ministry of Finance decided to withdraw it from terminals. As a result, starting in the New Year, terminals, uniquely among facilities providing railway infrastructure, will bear the tax burden. Nonetheless, we continue to believe that intermodal transport based on a network of regular rail connections remains the best solution for sustainable freight logistics in Europe. We remain committed to improving the quality of our services and hope to continue our collaboration with you.