POLIMEX MOSTOSTAL S.A.'S PRINCIPLES FOR ISSUING AND RECEIVING KSeF INVOICES FROM 1 FEBRUARY 2026

02/10/2026



We would like to inform you that Polimex Mostostal S.A. (hereinafter referred to as: PxM or the Company), from 1 February 2026 is required to issue and receive structured invoices in the National e-Invoicing System (hereinafter: KSeF).

KSeF is the Ministry of Finance's central system for issuing, sending and storing structured invoices, etc. (hereinafter also: KSeF invoices).

The issuing of invoices in KSeF, with exceptions specified in the Value Added Tax Act (VAT Act), is becoming mandatory:

- From 1 February 2026 for VAT taxpayers with a turnover of more than PLN 200 million,

- From 1 April 2026 for other VAT taxpayers (but with the obligation to collect their purchase invoices also from 1 February 2026).

The companies included in Polimex Mostostal Group will issue invoices in KSeF from 1 February 2026 regardless of whether the obligation applies to them from 1 February 2026 or 1 April 2026.

Further to the above, here are the highlights of the process for KSeF invoices issued and received by PxM, which apply from 1 February 2026.

KSeF will not send automatic notifications of invoices issued, each purchaser obliged to use KSeF will therefore download structured invoices directly from KSeF on its own.

In situations, where invoices will be issued to foreign entities and to other purchasers not obliged to use the KSeF (e.g. individuals), PxM will make the KSeF invoice available in a manner agreed with the purchaser.

Invoices issued to PxM S.A. (purchase invoices) and Polimex Mostostal Capital Group companies

From 1 February 2026, please do not send visualisations of structured invoices in paper form or as a PDF file to the existing email address dedicated to invoices if the invoice has been issued in KSeF.

Appendices to invoices that will not be structured appendices (i.e. will not be an integral part of the invoice and will not be delivered using KSeF), which are necessary for Polimex Mostostal S.A. or a Polimex Mostostal Capital Group Company to be able to settle the purchase invoice, please send as a PDF file to the address indicated in the contract. The KSeF No. of the invoice to which the appendix is to be sent must be entered in the subject line of the e-mail in which the appendix is to be sent.

Polimex Mostostal will not download attachments via links (e.g. to portals, file-sharing platforms, etc.) or handle files that are password-protected or zipped in a file format such as zip.

If the supplier or subcontractor is provided with an order number by a business unit of the PxM Company or Polimex Mostostal Group Companies, this information should be included in the KSeF invoice. The preferred place to submit the order number is the Fa/Transaction Terms/Orders section.

Please ensure that only the numerical value is entered in the Order No. field on the invoice, without any additional letters or characters. Entering the purchase order number in a different location than dedicated to it in the FA(3) Scheme will result in a lack of proper identification on the part of the Company and may increase the time taken to accept the invoice for payment.

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