

National e-Invoicing System (KSeF)

Rules for issuing and receiving KSeF invoices applied by EME Aero sp. z o.o. from February 1, 2026

We hereby inform that **EME Aero sp. z o.o.** (hereinafter: EME or the Company), **from February 1, 2026, will be required to issue and receive structured invoices in the National e-Invoicing System** (hereinafter: KSeF or the System).

KSeF is the Ministry of Finance's central system designed for, among other things, issuing, transmitting, and storing structured invoices (hereinafter also: KSeF invoices).

According to the provisions of the VAT Act, the obligation to issue invoices using KSeF will be introduced in stages:

- **from February 1, 2026, for taxpayers whose sales value (including tax) exceeded PLN 200 million in 2024,**
- **from April 1, 2026, for other taxpayers, except for those whose total sales value documented by invoices issued in a given month is less than or equal to PLN 10,000 (including tax).**

In connection with the above, we present below the key rules regarding the circulation of structured invoices at EME, which will apply from February 1, 2026.

Invoices issued by EME (sales Invoices)

- **As a general rule, the Company will not inform contractors about invoices issued in KSeF and will not provide a visualization of this invoice outside of KSeF.**

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- KSeF will not send automatic notifications about issued invoices. This means that each purchaser using KSeF should independently monitor the System and download KSeF invoices themselves.
- In cases where invoices are issued to entities not required to use KSeF (e.g., foreign entities without a fixed place of business in Poland for VAT purposes, or entities not conducting business activity), EME will provide such entities with a visualization of the invoice in a manner agreed with them.

Invoices issued to EME (purchase Invoices)

- From February 1, 2026, the Company will not accept visualization of structured invoices in electronic form (e.g., PDF) sent to the previously dedicated email address for invoice submission, nor in paper form, if the invoice has been issued in KSeF.
- In the event of invoices being issued to EME in emergency mode, please send them to the address EME-Incoming-Invoices@eme-aero.com, which will allow smooth verification and approval of the invoice **and** please submit them subsequently to KSeF.
- Please ensure that the Purchase Order Number field on the invoice is entered numerically only, without any additional letters or characters. Placing the order number in a location other than the one dedicated in the FA(3) scheme will be at the discretion of the companies and may extend the payment processing time.

Attachments to invoices that will not be structured attachments (i.e., attachments that are not an integral part of the invoice and will not be delivered via KSeF):

- If they are necessary for EME to process the purchase invoice, please send them as a PDF or Excel file to the address EME-Accounting@eme-aero.com.
- In the subject line of the email containing the attachment, it is mandatory to include the KSeF invoice number to which the attachment relates. This is necessary to correctly identify and link the attachment to the invoice. If the invoice was issued in official emergency mode, the original invoice number should be indicated.

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- For each attachment sent to the Company, please follow the 1:1 rule, meaning that one email should contain one file with the attachment for a single invoice.
- EME will not accept attachments via links (e.g., portals, file exchange platforms, etc.) nor process password-protected or compressed files (e.g., ZIP format).

The Company reserves the right to update these rules in the event of changes in legal regulations.


ANNEKE TROELLER
Managing Director
Board Member

Robert Maślach

Dyrektor Zarządzający
Członek Zarządu

