

PRESS RELEASE



IP Box Tax dispute resolved in favor of MACOMPTA.FR

Lagord, July 23, 2026

MACOMPTA.FR (ISIN Code: FR001400NQB6 – Ticker code: ALCPA), a French publisher of software solutions for businesses and chartered accountants, announces the successful resolution of its IP Box tax dispute in the Company's favor.

The Company's management announces that, in a judgment issued on March 17, 2026, the Administrative Court of Poitiers granted relief from the corporate income tax assessments imposed on the Company for the fiscal years ended June 30, 2020 and June 30, 2021, to the extent corresponding to the application of the 10% separate tax rate provided for under Article 238 of the French General Tax Code (the so-called "IP Box" regime) to the net income derived from licensing the MACOMPTA.FR software suite, as determined in accordance with the applicable legal provisions.

As a reminder, the French IP Box regime allows net income generated from licensing software protected by copyright to be taxed separately at the preferential rate of 10%, instead of the standard corporate income tax rate of 25%. Licensing revenue generated from the Company's software represents approximately 98% of MACOMPTA.FR's total revenue.

However, the Court did not uphold MACOMPTA.FR's claim relating to the 2019 and 2020 Research Tax Credit (*Crédit d'Impôt Recherche – CIR*). The corresponding amount under dispute (€160K) had already been fully provided for in the Company's previous annual financial statements.

No appeal was filed against the decision of the Administrative Court of Poitiers. Consequently, in June 2026, the French tax authorities reimbursed MACOMPTA.FR for the excess corporate income tax paid in respect of the relevant fiscal years, amounting to €150K, together with statutory late-payment interest and reimbursement of legal costs.

This judgment confirms the compliance of MACOMPTA.FR's methodology for calculating and substantiating the income eligible for the optional IP Box tax regime, as well as the originality of the software suite developed by the Company.

MACOMPTA.FR's management welcomes this decision, which recognizes both the rigor of the Company's approach and the quality of its technological innovations.

About MACOMPTA.FR

Founded in 2007 by a chartered accountant, MACOMPTA.FR has become a key platform for managing businesses and chartered accountants.

With its credo “management accessible to all”, this French software company focuses on developing simple, high-performance and affordable software and mobile applications.

The company offers a complete range of tools for accounting, tax declarations, invoicing, payroll and expense reporting. From the beginning, MACOMPTA.FR’s software has been adopted by over 100,000 users: companies, associations, chartered accountants and consulting professionals serving clients.

In evidence of its success, the platform is now recommended by major banking networks, chartered accountants, corporate management organizations, and national sports federations for associations.

More information on <https://investisseurs.macompta.fr/en/home/>

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