

**Polish Financial Supervision Authority****Current report****No. 20 / 2023**Report date: 13<sup>th</sup> October 2023

Abbreviated issuer name:

PATENTUS S.A. ....

**Subject:**

Support for the Issuer's Company granted by Katowicka Special Economic Zone S.A.

**Legal grounds:**

Article 17 paragraph 1 MAR – confidential information.

**Report content:**

The Management Board of PATENTUS S.A. ("Company", "Issuer") informs that on 12<sup>th</sup> October 2023, the original copies of: Support Decision No. 347/2023 and Support Decision No. 348/2023, were received by the Company, issued by the Katowicka Special Economic Zone S.A. (KSSE) on 5<sup>th</sup> October 2023.

Detailed information regarding Decision No. 347/2023.

I. Refers to the Company's support for business activity performance, understood as production, trade and service activity, in terms of manufactured products or services:

28.9 – Other special-purpose machinery;

25.1 – Steel construction elements;

25.6 – Steel processing and steel coating; machining of steel elements;

25.9 – Other finished steel products;

28.15 – Bearings, gears, gearboxes, and drive components.

II. Decision validity period and investment location:

1. Decision was issued for a definite period – 12 years counting from the Decision issuance date.

2. New investment will be implemented on properties owned by the Company and property the Company plans to acquire.

III. Decision Terms and Conditions:

1. Incurrence of eligible costs of a new investment in the investment implementation area with a total value of at least PLN 23,000,000.00 (in words: twenty-three million PLN) within the period from the Decision issuance date to 30<sup>th</sup> June 2026.2. Increase in the current employment level of 113 employees, by employment of non-less than 5 employees in the new investment implementation area within the period from the Decision issuance date to 30<sup>th</sup> June 2026, and maintaining employment in the new investment implementation area at the level of non-less than 118 employees within the period up to 30<sup>th</sup> June 2029.3. The new investment completion date, beyond which the new investment costs incurred by the entrepreneur may not be recognised as eligible costs, with the exclusion of two-year labour costs, costs related to the lease or rental of land, buildings and structures and financial lease, which may be eligible after the investment completion date, shall be determined as 30<sup>th</sup> June 2026.

IV. Maximum amount of eligible costs:

1. In the event of exercising tax exemption for eligible costs of a new investment, the maximum amount of eligible investment costs will equal to PLN 23,000,000.00 (in words: twenty-three million PLN),

V. Qualitative and quantitative criteria:

1. The entrepreneur is obligated to meet the quantitative criterion, i.e. to incur minimum eligible investment costs in the amount of PLN 4,000,000.00 (in words: PLN four million).

2) The entrepreneur is obligated to meet the following qualitative criteria:

1. Within the frames of sustainable economic development criterion:

a) Investment in a project supporting an industry consistent with the current national development policy, in which the Republic of Poland may gain a competitive advantage, including investment within the scope of a supply chain of strategic sectors consistent with the Strategy for Responsible Development, in the machinery sector;

b) Utilization of human resource potential;

c) Possession of micro-enterprise, small enterprise, or medium-sized enterprise status.

2. Within the frames of sustainable social development criterion:

a) supporting the acquisition of education and professional qualifications and cooperation with vocational schools, including:

b) Undertaking employee welfare measures, in particular offering employees:

\* participation in additional healthcare programmes beyond those required by law;

\* additional employee benefits in terms of various forms of leisure, cultural and educational activity, sports and recreational activity, insurance.

Detailed information regarding Decision No. 348/2023.

I. Refers to the Company's support for business activity performance, understood as production, trade and service activity, in terms of manufactured products or services:

28.9 – Other special-purpose machinery;

25.1 – Steel construction elements;

25.6 – Steel processing and steel coating; machining of steel elements;

25.9 – Other finished steel products;

28.15 – Bearings, gears, gearboxes, and drive components.

II. Decision Validity period and investment location:

1. Decision was issued for a definite period – 12 years counting from the Decision issuance date.

2. The new investment will be implemented on properties owned by the Company and property the Company plans to acquire.

III. Decision Terms and Conditions:

1. Incurrence of eligible costs of a new investment in the investment implementation area with a total value of at least PLN 5,000,000.00 (in words: PLN five million) within the period from the Decision issuance to 30<sup>th</sup> September 2024.

2. Increase in the current employment level of 113 employees by employment of non-less than 3 employees in the new investment implementation area within the period from the Decision issuance date to 30<sup>th</sup> September 2024 and maintaining employment in the new investment implementation area at the level of non-less than 116 employees within the period up to 30<sup>th</sup> September 2027.

3. The new investment completion date, beyond which the new investment costs incurred by the entrepreneur may not be recognised as eligible costs, with the exclusion of two-year labour costs, costs related to the lease or rental of land, buildings and structures and financial lease, which may be eligible after the investment completion date, shall be determined as 30<sup>th</sup> September 2024.

IV. Maximum amount of eligible costs:

1. In the event of exercising tax exemption for eligible costs of a new investment, the maximum amount of eligible investment costs will equal to PLN 5,000,000.00 (in words: PLN five million).

V. Quantitative and qualitative criteria:

1. The entrepreneur is obligated to meet the quantitative criterion, i.e. to incur minimum eligible investment costs in the amount of PLN 4,000,000.00 (in words: PLN four million),

2. The entrepreneur is obligated to meet the following qualitative criteria:

1. Within the frames of sustainable economic development criterion:

a) Investment in a project supporting an industry consistent with the current national development policy, in which the Republic of Poland may gain a competitive advantage, including investment within the scope of a supply chain of strategic sectors consistent with the Strategy for Responsible Development, in the machinery sector;

b) Utilization of human resource potential;

c) Possession of micro-enterprise, small enterprise, or medium-sized enterprise status.

2. Within the frames of sustainable social development criterion:

a) supporting the acquisition of education and professional qualifications and cooperation with vocational schools, including:

b) Undertaking employee welfare measures, in particular offering employees:

\* participation in additional healthcare programmes beyond those required by law;

\*additional employee benefits in terms of various forms of leisure, cultural and educational activity, sports and recreational activity, insurance.

PATENTUS SPÓŁKA AKCYJNA

(full issuer name)

PATENTUS S.A.

(abbreviated issuer name)

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(sector acc. to WNE classification)

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**SIGNATURES OF THE COMPANY'S REPRESENTATIVES:**

Date	Name and Surname	Position/Function	Signature
13 <sup>th</sup> October 2023	Stanisław Duda	Vice President of the Management Board	.....