

Polish Financial Supervision Authority

Current report

No 3 / 2026

Report date: 30th January 2026

Abbreviated issuer name:

PATENTUS S.A.

Subject:

Resolution of the Management Board on Waiving the Preparation of Consolidated Financial Statements for 2025 on the Materiality Criterion under IFRS.

Legal grounds:

Article 17 section 1 MAR – confidential information.

Report content:

The Management Board of PATENTUS S.A. (hereinafter “the Issuer”), acting as the body responsible for the preparation of financial statements in accordance with the *International Financing Reporting Standards* (IFRS), adopted *Resolution No. 1* dated 29th January 2026 and resolved not to prepare *Consolidated Financial Statements* for the fiscal year 2025. The decision to waive consolidation of the subsidiary Zakład Konstrukcji Spawanych MONTEX Sp. Z o.o. (in liquidation) (NCR No. 0000136535), with its registered office in Świętochłowice, was made on the basis of the materiality criterion referred to in IAS1, IAS 10 and in the *Conceptual Framework for Financial Reporting* under IFRS.

After conducting a detailed analysis of the financial data of the aforementioned subsidiary, the Issuer’s Management Board concluded that its impact on the consolidated balance sheet total, sales revenues and the net financial result of the Capital Group formed by the Issuer and the subsidiary is insignificant. In the light of the above, excluding the aforementioned company from the consolidation process does not violate the principle of presenting a true and fair view of the financial position and financial performance of the Patentus S.A. Capital Group and does not negatively affect the decision-making process of the users of the Issuer’s financial statements.

The Management Board resolves that the shares in subsidiaries will be presented in the Company’s *Separate Financial Statements* at acquisition cost less impairment losses, as has been the case to date.

PATENTUS SPÓŁKA AKCYJNA

(full issuer name)

PATENTUS S.A.

(abbreviated issuer name)

Electro engineering (ele.)

(sector acc. to WNE classification)

43-200

(zip code)

Pszczyna

(town/city)

Górnoślaska

(street)

11

(building number)

(32) 210 00 78

(telephone number)

(32) 210 12 14

(fax)

biuro@patentus.pl

(email)

gielda@patentus.plwww.patentus.pl

(www)

638-14-35-033

(Vatin)

273585931

(National Business registry Number)

SIGNATURES OF THE COMPANY’S REPRESENTATIVES:

Date

Name and Surname

Position/Function

Signature

30th January 2026

Józef Duda

President of the Management Board

.....