

**PATENTUS S.A.**

**CONDENSED QUATERLY SEPARATE FINANCIAL STATEMENTS**

**FOR THE 1<sup>st</sup> QUARTER OF 2026**

**with Quarterly Financial Information Prepared in Accordance with IFRS**

**as Approved by the European Union**

**for the period from 1<sup>st</sup> January 2026 to 31<sup>st</sup> March 2026**

Pszczyna, 15<sup>th</sup> May 2026

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the relationship of the issuer or its subsidiary with the entity that is a party to the transaction, c) information on the subject of the transaction, d) material terms of the transaction, with particular emphasis on financial conditions and indication of terms and conditions specific to this agreement, in particular deviating from the terms commonly used for this type of agreement, e) other information regarding these transactions, if necessary to understand the financial situation and financial result of the issuer, f) any changes to transactions with entities related, described in the most recent annual report, which could have had a significant impact on the issuer's financial situation, financial position and financial result.....59

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## I. CONDENSED QUARTERLY SEPARATE FINANCIAL STATEMENTS OF PATENTUS S.A. FOR THE I QUARTER OF 2026.

### 1. Separate Financial Statements

#### 1.1 Separate Balance Sheet

| Assets<br>data in PLN thousand                                              | As at 31 <sup>st</sup><br>March 2026 | As at 31 <sup>st</sup><br>December 2025 | As at 31 <sup>st</sup><br>March 2025 |
|-----------------------------------------------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------------|
| <b>I. Fixed assets</b>                                                      | <b>111 995</b>                       | <b>102 461</b>                          | <b>91 736</b>                        |
| 1. Intangible assets                                                        | 988                                  | 1 015                                   | 3 660                                |
| 2. Tangible fixed assets                                                    | 99 828                               | 90 261                                  | 71 955                               |
| 3. Perpetual usufruct                                                       | 10 584                               | 10 590                                  | 8 920                                |
| 4. Investment property                                                      | 595                                  | 595                                     | 1 425                                |
| 5. Shares and stocks in subsidiaries                                        | 0                                    | 0                                       | 4 040                                |
| 6. Shares and stocks in other entities                                      | 0                                    | 0                                       | 0                                    |
| 7. Deferred income tax assets                                               | 0                                    | 0                                       | 761                                  |
| 8. Trade receivables and other receivables                                  | 0                                    | 0                                       | 975                                  |
| 9. Long-term receivables from lease agreements                              | 0                                    | 0                                       | 0                                    |
| <b>II. Current assets</b>                                                   | <b>78 680</b>                        | <b>87 389</b>                           | <b>113 554</b>                       |
| 1. Inventory                                                                | 32 083                               | 29 770                                  | 45 029                               |
| 2. Trade receivables and other receivables                                  | 17 344                               | 17 194                                  | 17 823                               |
| 3. Other financial assets                                                   | 27 358                               | 38 154                                  | 46 753                               |
| 4. Short-term receivables from lease agreements                             | 0                                    | 0                                       | 0                                    |
| 5. Receivables due to current corporate income tax at the end of the period | 0                                    | 98                                      | 0                                    |
| 6. Cash and cash equivalents                                                | 1 895                                | 2 173                                   | 3 949                                |
| <b>Total assets</b>                                                         | <b>190 675</b>                       | <b>189 850</b>                          | <b>205 290</b>                       |

| Liabilities<br>data in PLN thousand                                                | As at 31 <sup>st</sup><br>March 2026 | As at 31 <sup>st</sup><br>December 2025 | As at 31 <sup>st</sup><br>March 2025 |
|------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------------|
| <b>I. Equity (fund)</b>                                                            | <b>154 544</b>                       | <b>160 200</b>                          | <b>169 160</b>                       |
| 1. Share capital                                                                   | 11 800                               | 11 800                                  | 11 800                               |
| 2. Supplementary capital arising from the sale of shares above their nominal value | 6 448                                | 6 448                                   | 6 448                                |
| 3. Revaluation reserve                                                             | 10 778                               | 10 778                                  | 10 523                               |
| 4. Retained earnings                                                               | 125 518                              | 131 174                                 | 140 389                              |
| <b>II. Total long-term liabilities</b>                                             | <b>16 997</b>                        | <b>8 322</b>                            | <b>12 937</b>                        |
| 1. Credits and loans                                                               | 3 248                                | 1 434                                   | 2 801                                |
| 2. Other long-term financial liabilities                                           | 1 650                                | 1 566                                   | 0                                    |
| 3. Other long-term non-financial liabilities                                       | 8 712                                | 1 825                                   | 5 326                                |
| 4. Provisions – long-term liabilities                                              | 351                                  | 351                                     | 266                                  |
| 5. Deferred income tax provisions                                                  | 3 036                                | 3 146                                   | 4 544                                |
| <b>III. Total short-term liabilities</b>                                           | <b>19 134</b>                        | <b>21 328</b>                           | <b>23 193</b>                        |
| 1. Credits and loans                                                               | 7 187                                | 4 074                                   | 2 592                                |
| 2. Trade liabilities and other short-term financial liabilities                    | 3 396                                | 2 319                                   | 10 213                               |
| 3. Other short-term non-financial liabilities                                      | 7 975                                | 14 319                                  | 8 675                                |
| 4. Liabilities due to current income tax                                           | 8                                    | 0                                       | 25                                   |
| 5. Provisions for short-term liabilities                                           | 568                                  | 616                                     | 1 688                                |
| <b>Total liabilities</b>                                                           | <b>190 675</b>                       | <b>189 850</b>                          | <b>205 290</b>                       |

## 1.2 Separate Profit and Loss Statement

| Profit and Loss Statement<br>data in PLN thousand                                      | Period from 1 <sup>st</sup><br>January 2026 to<br>31 <sup>st</sup> March 2026 | Period from 1 <sup>st</sup><br>January 2025 to<br>31 <sup>st</sup> December 2025 | Period from 1 <sup>st</sup><br>January 2025 to<br>31 <sup>st</sup> March 2025 |
|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| I. Revenues from sales of products, services, goods and materials                      | 9 546                                                                         | 101 272                                                                          | 33 895                                                                        |
| II. Cost of products, services, goods and materials sold                               | (10 249)                                                                      | (88 012)                                                                         | (24 982)                                                                      |
| <b>III. Gross profit (loss) on sales</b>                                               | <b>(703)</b>                                                                  | <b>13 260</b>                                                                    | <b>8 913</b>                                                                  |
| IV. Selling costs                                                                      | (3 719)                                                                       | (3 852)                                                                          | (1 004)                                                                       |
| V. General and administrative costs                                                    | (1 693)                                                                       | (7 799)                                                                          | (2 065)                                                                       |
| VI. Other operating revenues                                                           | 502                                                                           | 3 061                                                                            | 372                                                                           |
| VII. Other operating expenses                                                          | (11)                                                                          | (3 070)                                                                          | (33)                                                                          |
| <b>VIII. Profit (loss) on operating activity</b>                                       | <b>(5 624)</b>                                                                | <b>1 600</b>                                                                     | <b>6 183</b>                                                                  |
| IX. Financial revenues                                                                 | 601                                                                           | 5 924                                                                            | 1 237                                                                         |
| X. Financial expenses                                                                  | (638)                                                                         | (2 895)                                                                          | (519)                                                                         |
| <b>XI. Profit (loss) before tax</b>                                                    | <b>(5 660)</b>                                                                | <b>4 629</b>                                                                     | <b>6 901</b>                                                                  |
| XII. Income tax                                                                        | 4                                                                             | 644                                                                              | 89                                                                            |
| <b>XIII. Net profit (loss)</b>                                                         | <b>(5 656)</b>                                                                | <b>5 273</b>                                                                     | <b>6 990</b>                                                                  |
|                                                                                        |                                                                               |                                                                                  |                                                                               |
| Weighted average number of shares (in units)                                           | 29 500 000                                                                    | 29 500 000                                                                       | 29 500 000                                                                    |
| Net profit (loss) per share attributable to the Parent Company's shareholders (in PLN) | (0.19)                                                                        | 0.18                                                                             | 0.24                                                                          |
| Discontinued operation did not occur                                                   |                                                                               |                                                                                  |                                                                               |

## 1.3 Separate Statement of Comprehensive Income

| Statement of Comprehensive Income<br>data in PLN thousand     | Period from 1 <sup>st</sup><br>January 2026 to<br>31 <sup>st</sup> March 2026 | Period from 1 <sup>st</sup><br>January 2025 to<br>31 <sup>st</sup> December 2025 | Period from 1 <sup>st</sup><br>January 2025 to<br>31 <sup>st</sup> March 2025 |
|---------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>Net profit (loss)</b>                                      | <b>(5 656)</b>                                                                | <b>5 273</b>                                                                     | <b>6 990</b>                                                                  |
| <b>Other comprehensive income, including:</b>                 | <b>0</b>                                                                      | <b>255</b>                                                                       | <b>0</b>                                                                      |
| Effects of revaluation to fair value of tangible fixed assets | 0                                                                             | 314                                                                              | 0                                                                             |
| Deferred income tax provision settled with equity             | 0                                                                             | (59)                                                                             | 0                                                                             |
| <b>Total comprehensive income</b>                             | <b>(5 656)</b>                                                                | <b>5 528</b>                                                                     | <b>6 990</b>                                                                  |

## 1.4 Separate Statement of Changes in Equity

| Statement of Changes in Equity<br>data in PLN thousand         | Share capital | Supplementary<br>capital arising<br>from the sales<br>of shares above<br>their nominal<br>value | Revaluation<br>reserve | Retained<br>earnings | Total<br>equity |
|----------------------------------------------------------------|---------------|-------------------------------------------------------------------------------------------------|------------------------|----------------------|-----------------|
| <b>Data as at 1<sup>st</sup> January 2026</b>                  | <b>11 800</b> | <b>6 448</b>                                                                                    | <b>10 778</b>          | <b>131 174</b>       | <b>160 200</b>  |
| Capital increase through new shares issuance                   | 0             | 0                                                                                               | 0                      | 0                    | 0               |
| Net surplus from the sales of shares above their nominal value | 0             | 0                                                                                               | 0                      | 0                    | 0               |
| Allocation of financial result to Variable Remuneration Fund   | 0             | 0                                                                                               | 0                      | 0                    | 0               |
| Total comprehensive income                                     | 0             | 0                                                                                               | 0                      | (5 656)              | (5 656)         |
| <b>Data as at 31<sup>st</sup> March 2026</b>                   | <b>11 800</b> | <b>6 448</b>                                                                                    | <b>10 778</b>          | <b>125 518</b>       | <b>154 544</b>  |
| <b>Data as at 1<sup>st</sup> January 2025</b>                  | <b>11 800</b> | <b>6 448</b>                                                                                    | <b>10 523</b>          | <b>133 399</b>       | <b>162 170</b>  |
| Capital increase through new shares issuance                   | 0             | 0                                                                                               | 0                      | 0                    | 0               |
| Net surplus from the sales of shares above their nominal value | 0             | 0                                                                                               | 0                      | 0                    | 0               |
| Allocation of financial result to Variable Remuneration Fund   | 0             | 0                                                                                               | 0                      | (7 498)              | (7 498)         |
| Total comprehensive income                                     | 0             | 0                                                                                               | 255                    | 5 273                | 5 528           |
| <b>Data as at 31<sup>st</sup> December 2025</b>                | <b>11 800</b> | <b>6 448</b>                                                                                    | <b>10 778</b>          | <b>131 174</b>       | <b>160 200</b>  |
| <b>Data as at 1<sup>st</sup> January 2025</b>                  | <b>11 800</b> | <b>6 448</b>                                                                                    | <b>10 523</b>          | <b>133 399</b>       | <b>162 170</b>  |
| Capital increase through new shares issuance                   | 0             | 0                                                                                               | 0                      | 0                    | 0               |
| Net surplus from the sales of shares above their nominal value | 0             | 0                                                                                               | 0                      | 0                    | 0               |
| Allocation of financial result to Variable Remuneration Fund   | 0             | 0                                                                                               | 0                      | 0                    | 0               |
| Total comprehensive income                                     | 0             | 0                                                                                               | 0                      | 6 990                | 6 990           |
| <b>Data as at 31<sup>st</sup> March 2025</b>                   | <b>11 800</b> | <b>6 448</b>                                                                                    | <b>10 523</b>          | <b>140 389</b>       | <b>169 160</b>  |

## 1.5 Separate Cash Flow Statement

| Cash Flow Statement (indirect method)<br>data in PLN thousand                                                     | Period from<br>1 <sup>st</sup> January<br>2026 to 31 <sup>st</sup><br>March 2026 | Period from<br>1 <sup>st</sup> January<br>2025 to 31 <sup>st</sup><br>December 2025 | Period from<br>1 <sup>st</sup> January<br>2025 to 31 <sup>st</sup><br>March 2025 |
|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| <b>Operating activity</b>                                                                                         |                                                                                  |                                                                                     |                                                                                  |
| Gross profit (loss)                                                                                               | (5 656)                                                                          | 4 629                                                                               | 6 901                                                                            |
| <b>Income tax</b>                                                                                                 | <b>(4)</b>                                                                       | <b>(644)</b>                                                                        | <b>(89)</b>                                                                      |
| <b>Net profit</b>                                                                                                 | <b>(5 652)</b>                                                                   | <b>5 273</b>                                                                        | <b>6 990</b>                                                                     |
| <b>Total adjustments</b>                                                                                          | <b>2 526</b>                                                                     | <b>10 100</b>                                                                       | <b>12 779</b>                                                                    |
| Amortisation and depreciation                                                                                     | 2 677                                                                            | 9 769                                                                               | 2 392                                                                            |
| Amortisation and depreciation covered with subsidy                                                                | 0                                                                                | 0                                                                                   | 0                                                                                |
| Valuation of tangible fixed assets                                                                                | 0                                                                                | 0                                                                                   | 0                                                                                |
| Exchange gains (losses)                                                                                           | 0                                                                                | 0                                                                                   | 61                                                                               |
| Interest and profit sharing (dividend)                                                                            | 42                                                                               | (287)                                                                               | 62                                                                               |
| Profit (loss) on investment activity                                                                              | (243)                                                                            | (2 309)                                                                             | 7                                                                                |
| Subsidy reimbursement                                                                                             | 0                                                                                | 0                                                                                   | 0                                                                                |
| Change in provisions excluding deferred income tax provisions                                                     | 0                                                                                | (986)                                                                               | 0                                                                                |
| Change in provisions for liabilities and deferred income tax provisions                                           | (158)                                                                            | 0                                                                                   | (146)                                                                            |
| Change in inventory                                                                                               | (2 313)                                                                          | 19 389                                                                              | 4 131                                                                            |
| Change in trade receivables and other receivables excluding advances transferred for the fixed assets acquisition | 198                                                                              | (174)                                                                               | (15 266)                                                                         |
| Change in liabilities excluding credits, loans and provisions                                                     | 2 315                                                                            | (12 346)                                                                            | 21 513                                                                           |
| Change in deferred income tax assets                                                                              | 0                                                                                | 0                                                                                   | 0                                                                                |
| Change in provisions for employee benefits                                                                        | 0                                                                                | 0                                                                                   | 0                                                                                |
| Other adjustments – revaluation of fixed assets                                                                   | 0                                                                                | 0                                                                                   | 0                                                                                |
| Change in accruals (excluding deferred income tax)                                                                | 0                                                                                | (2 519)                                                                             | 0                                                                                |
| Current income tax paid (adjusted for the balance of settlements from previous year)                              | 8                                                                                | (314)                                                                               | 25                                                                               |
| Other adjustments                                                                                                 | 0                                                                                | (123)                                                                               | 0                                                                                |
| <b>Net cash flows from operating activity</b>                                                                     | <b>(3 130)</b>                                                                   | <b>14 729</b>                                                                       | <b>19 680</b>                                                                    |
| <b>Investment activity</b>                                                                                        |                                                                                  |                                                                                     |                                                                                  |
| Disposal of intangible assets and tangible fixed assets                                                           | 404                                                                              | 245                                                                                 | 76                                                                               |
| Acquisition of intangible assets and tangible fixed assets                                                        | (8 551)                                                                          | 4 057                                                                               | (18 214)                                                                         |
| Acquisition of fixed assets under construction                                                                    | 0                                                                                | (35 152)                                                                            | (636)                                                                            |
| Advance payment for tangible fixed assets                                                                         | 0                                                                                | (6 949)                                                                             | 0                                                                                |
| Acquisition of development work in progress                                                                       | 0                                                                                | 0                                                                                   | (1 864)                                                                          |
| Advances transferred for the tangible fixed assets and intangible assets acquisition                              | (4 675)                                                                          | 0                                                                                   | 0                                                                                |
| Acquisition of investment property                                                                                | 0                                                                                | 830                                                                                 | 0                                                                                |
| Disposal of investment property                                                                                   | 0                                                                                | 0                                                                                   | 0                                                                                |
| Acquisition of financial assets – certificates                                                                    | (3)                                                                              | (40 593)                                                                            | (15 000)                                                                         |
| Acquisition of shares and stocks in other entities                                                                | 0                                                                                | 0                                                                                   | 0                                                                                |
| Disposal of financial assets – certificates                                                                       | 11 042                                                                           | 58 120                                                                              | 16 337                                                                           |
| Repayment of granted loans                                                                                        | 0                                                                                | 0                                                                                   | 0                                                                                |
| Received interest on loans granted                                                                                | 0                                                                                | 0                                                                                   | 0                                                                                |
| Received interest on loans granted to subsidiaries                                                                | 38                                                                               | 0                                                                                   | 0                                                                                |
| Loans granted                                                                                                     | (250)                                                                            | (1 200)                                                                             | 0                                                                                |
| Other inflows from financial assets                                                                               | 0                                                                                | 0                                                                                   | 0                                                                                |
| <b>Net cash flows from investment activity</b>                                                                    | <b>(1 995)</b>                                                                   | <b>(20 642)</b>                                                                     | <b>(19 301)</b>                                                                  |
| <b>Financial activity</b>                                                                                         |                                                                                  |                                                                                     |                                                                                  |
| Net inflows from issuance of shares                                                                               | 0                                                                                | 0                                                                                   | 0                                                                                |
| Allocation of net profit to the Variable Remuneration Fund                                                        | 0                                                                                | 0                                                                                   | 0                                                                                |
| Distribution of net profit – dividend payment                                                                     | 0                                                                                | 0                                                                                   | 0                                                                                |
| Received credits and loans                                                                                        | 5 596                                                                            | 0                                                                                   | 0                                                                                |
| Repayment of credits and loans                                                                                    | (669)                                                                            | (2 702)                                                                             | (678)                                                                            |
| Other financial inflows (+) or outflows (-)                                                                       | 0                                                                                | 6 246                                                                               | 0                                                                                |
| Payment of liabilities arising from finance lease agreements                                                      | 0                                                                                | 0                                                                                   | 0                                                                                |
| Payment of receivables arising from finance lease agreements                                                      | 0                                                                                | 0                                                                                   | 0                                                                                |
| Interest paid                                                                                                     | (80)                                                                             | 232                                                                                 | (62)                                                                             |
| <b>Net cash flows from financial activity</b>                                                                     | <b>4 847</b>                                                                     | <b>3 776</b>                                                                        | <b>(740)</b>                                                                     |
| <b>Total net change in cash</b>                                                                                   | <b>(278)</b>                                                                     | <b>(2 137)</b>                                                                      | <b>(361)</b>                                                                     |
| Change in cash due to exchange differences                                                                        | 0                                                                                | 0                                                                                   | 0                                                                                |
| <b>Balance sheet changes in cash and cash equivalents</b>                                                         | <b>(278)</b>                                                                     | <b>(2 137)</b>                                                                      | <b>(361)</b>                                                                     |
| Cash and cash equivalents opening balance                                                                         | 2 173                                                                            | 4 310                                                                               | 4 310                                                                            |
| <b>Closing balance of cash and cash equivalents</b>                                                               | <b>1 895</b>                                                                     | <b>2 173</b>                                                                        | <b>3 949</b>                                                                     |
| including cash and cash equivalents of limited disposability                                                      | 166                                                                              | 79                                                                                  | 67                                                                               |

In the period ended on 31<sup>st</sup> March 2026, we can observe a decrease in assets and liabilities by 7.12% compared to the corresponding period of previous year. In fixed assets, in comparison to the corresponding period of previous year an increase equals to 22.08%, while in current assets a decrease equals to 30.71%. With respect to the end of the fiscal year, this is an increase in fixed assets by PLN 20,259 thousand, and a decrease in current assets by PLN 34,874 thousand respectively.

In liabilities, a decrease in the equity group is noted by 8.64%, i.e. by PLN 14,616 thousand, and an increase in long-term liabilities by 31.38%, i.e. by PLN 4,060 thousand compared to the corresponding period of previous year. In short-term liabilities, we can observe a decrease in comparison to the period of the first quarter of 2025 by 17.50%, i.e. by PLN 4,059 thousand.

At the end of the first quarter of 2026, sales revenues reached the level of PLN 9,546 thousand and were higher than in the corresponding period of previous year by 71.84%.

Net loss as at 31<sup>st</sup> March 2026 amounted to PLN 5,656 thousand.

As at the date of publication of the present *Quarterly Separate Financial Statements*, the Issuer was conducting its operating activities without disruptions, and no material threats existed that would indicate the Company's inability to continue as a going concern in the foreseeable future.

At the same time, the Management Board of the Issuer draws attention the fact that the Company's financial position throughout the period under review remained significantly affected by market factors beyond the Issuers control. In particular, the financial result recorded was a consequence of the limited number of contracts executed. The investment slowdown observed across the industry, prolonged decision-making processes on the part of customers, and reduced purchasing activity among entities operating within the mining sector resulted in a lower level of contract awards compared with previous periods.

Despite the challenging market environment, the Management Board is undertaking intensive efforts aimed at securing new contracts and diversifying the Company's sources of revenue. The Company is actively participating in tender procedures, strengthening cooperation with its existing business partners, and exploring opportunities to enter new markets and expand into new business segments. These initiatives are intended to ensure operational stability and rebuild the Company's order backlog in the forthcoming reporting periods.

The Issuer also notes that its future operating activities and financial results may continue to be affected by a number of external factors, fluctuations in the prices of raw materials, regulatory changes affecting the mining and energy sectors, as well as exchange rate volatility impacting procurement costs and the execution of contracts.

The Management Board also monitors the global geopolitical and macroeconomic environment, including armed conflicts, trade tensions, and changes in monetary policy as well as the cost of financing business operations. These factors may affect the level of investment undertaken by the Company's customers, the availability of financing, and the overall economic situation both in Poland and abroad.

Despite the existence of the aforementioned risks, the Management Board believes that the operational and organisational measures undertaken enable the Company to maintain its ability to continue as a going concern and provide a foundation for the gradual improvement of its financial position in the coming reporting periods.

## **ADDITIONAL INFORMATION TO THE CONDENSED QUARTERLY SEPARATE FINANCIAL STATEMENTS OF PATENTUS S.A. FOR THE I QUARTER OF 2026.**

### **1. Introduction to the *Condensed Quarterly Separate Financial Statements* for the I Quarter of 2025.**

#### **1.1 Business Name, Registered Office, Line of Business.**

Business name: PATENTUS Spółka Akcyjna – Parent Company

Registered office: Pszczyna

Company address: 43 – 200 Pszczyna, Górnośląska St. 11, PATENTUS Spółka Akcyjna (Parent Company) operates at its registered office, but also through its branches which are not self-balancing entities of the Company.

Registration: The Company was registered on 3<sup>rd</sup> June 1997 by District Court in Katowice, 8<sup>th</sup> Commercial Registry Division under number RHB 14340. The District Court Katowice-Wschód in Katowice, 8<sup>th</sup> Commercial Division of the National Court Register (NCR) is the current registration authority. The Company is registered under the number NCR 0000092392; VATIN: 638-14-35-033; NBRN: 273585931.

Principal line of business of the Parent Company: Pursuant to the Polish Classification of Activities (PKD 2007), the primary scope of activity corresponds to the activity identified under the symbol 28.92 Z - *Production of Mining, Quarrying and Construction Machinery*.

The Company also operates in the field of installation, repair, and maintenance of mining, quarrying, and construction machinery, as well as in wholesale of steel products, welding products office supplies and packaging.

On 2<sup>nd</sup> January 2012, PATENTUS S.A. acquired 3,740 shares in the increased share capital of Przedsiębiorstwo Wielobranżowe "MONTEX" Spółka z o.o. with its registered office in Będzin; National Business Registry Number: 008390696, VATIN: 6250007727, NCR: 0000136535. The nominal value of the shares is PLN 500 / share, giving the total nominal value of PLN 1,870 thousand. The entire amount was covered by a cash contribution. The shares acquired represented 70.62% of the Przedsiębiorstwo Wielobranżowe "MONTEX" Sp. z o.o. share capital. The share capital increase was entered into the National Court Register on 14<sup>th</sup> March 2012.

"MONTEX" Sp. z o.o. specializes in the construction of steel structures such as: flue gas and air ducts, expansion joints, containers, pressure vessels, pipeline elements (including segment elbows, tees, reducers and suspensions), and electrodes for the power industry.

Starting from 14<sup>th</sup> March 2012, the registered office of the subsidiary was changed to Świętochłowice.

On 3<sup>rd</sup> April 2012, the Extraordinary General Meeting of Shareholders of MONTEX Sp. z o.o. was conveyed, where, among others the name of the company was changed to Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. On 19<sup>th</sup> April 2012, the District Court in Katowice entered the name changes in the National Court Register.

On 28<sup>th</sup> May 2013, the Annual Meeting of Shareholders of Zakład Konstrukcji Spawanych Montex sp. z o.o. increased existing share capital of the Company to the amount of PLN 4,518,000.00, i.e. by the amount of PLN 1,870 thousand, by creating 3,740 new shares with nominal value of PLN 500 each. PATENTUS S.A. fully subscribed for the aforementioned shares and covered them with a cash contribution. On 1<sup>st</sup> August 2013, the District Court Katowice-East, 8<sup>th</sup> Commercial Division of the National Court Register, registered the share capital increase.

On 12<sup>th</sup> March 2021, the Extraordinary General Meeting of Shareholders of Zakład Konstrukcji Spawanych "MONTEX" Sp. z o.o. increased the existing share capital to the amount of PLN 4,818,000.00, i.e. by the amount of PLN 300 thousand, by creating 600 new shares with a nominal value of PLN 500 each. PATENTUS S.A. fully subscribed for the aforementioned shares and covered them with a non-cash contribution in the form of ownership of:

1. Electric-hydraulic bending machine for pipes and sections, type APK 81 by AKYAPAK, serial number: 81538 with a net value of PLN 41,114.13 (in words: forty-one thousand one hundred fourteen zlotys 13/100);
2. GEKA Ironworker, model: HYDARCROP 55A; serial number 21302; year of production 2007 with a net value of PLN 22,496.73 (in words: twenty-two thousand four hundred ninety-six zlotys 73/100);
3. AHK 20/30 3 hydraulic rolls plate bending machine by AKYAPAK, serial number: KY391-012 with a net value of PLN 236,389.14 (in words: two hundred and thirty-six thousand three hundred and eighty-nine zlotys 14/100);

with a total value of PLN 300,000.00 (in words: three hundred thousand zlotys).

1. On 14<sup>th</sup> September 2021, the Issuer was notified that the District Court for Katowice–Wschód in Katowice, 8<sup>th</sup> Commercial Division of the National Court Register, by a decision of 8<sup>th</sup> September 2021, made an entry regarding the amendment to the articles of incorporation in the scope of share capital increase of the subsidiary Zakład Konstrukcji Spawanych MONTEX sp. z o.o.. Registration entry regards the amendments adopted on 12<sup>th</sup> March 2021 by the Extraordinary Meeting of Shareholders of Zakład Konstrukcji Spawanych MONTEX sp. z o.o.. Share capital increase in Zakład Konstrukcji Spawanych MONTEX sp. z o.o. was made by the 640 new shares issuance, with a nominal value of PLN 500 per each share. Acquisition of shares in the increased share capital by the Issuer took place in exchange for a non-cash contribution in the form of:

1. Electric-hydraulic bending machine for pipes and sections, type APK 81 by AKYAPAK, serial number: 81538 with a net value of PLN 41,294.65 (in words: forty-one thousand two hundred and ninety-four zlotys 65/100);
2. GEKA Ironworker, model: HYDARCROP 55A; serial number 21302; year of production 2007 with a net value of PLN 22,666.73 (in words: twenty-two thousand six hundred sixty-six zlotys 73/100);
3. AHK 20/30 3 hydraulic rolls plate bending machine by AKYAPAK, serial number: KY391-012 with a net value of PLN 244,590.67 (in words: two hundred and forty-four thousand five hundred and ninety zlotys 67/100);

with a total value of PLN 300,000.00 (in words: three hundred thousand zlotys).

The Issuer included the information on the Extraordinary General Meeting of Shareholders conveyance at Zakład Konstrukcji Spawanych MONTEX sp. z o.o., at which a resolution on share capital increase was adopted in the *Quarterly Report for the First Quarter of 2021* and the *Semi-Annual Report on PATENTUS S.A. Capital Group Performance*.

On 12<sup>th</sup> December 2025, the Extraordinary Shareholders' Meeting of Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. (a subsidiary in which the Issuer holds an 83.85% interest in the share capital) adopted *Resolution No. 2* concerning the dissolution of the company and the commencement of its liquidation proceedings, as well as *Resolution No. 3* appointing Mr. Sławomir Ćwieląg as the company's liquidator and defining his responsibilities with respect to the conduct of the liquidation process.

The Management Board of PATENTUS S.A. ("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 29<sup>th</sup> 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 *IAS 1*, *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 PATENTUS S.A. created 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 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.

The aforementioned information was published in Current Report No. 3/2026, dated 30<sup>th</sup> January 2026.

As at 31<sup>st</sup> March 2026 PATENTUS S.A. Capital Group consists of:

- Parent Company PATENTUS S.A.;
- Subsidiary Zakład Konstrukcji Spawanych MONTEX sp. z o.o. in which the Parent Company holds 83.85% of the share capital.

## **1.2 Capital Group's Duration.**

PATENTUS S.A.'s duration is indefinite.

## **1.3 Composition of the Management Board.**

As at 31<sup>st</sup> March 2026 the Parent Company's PATENTUS S.A. Management Board consists of:

| <b>Person</b> | <b>Position in the Company's bodies</b> |
|---------------|-----------------------------------------|
| Józef Duda    | President of the Management Board       |
| Tomasz Duda   | Vice President of the Management Board  |

Pursuant to Article 10 item 2 of Company's *Articles of Association*, only the President and Vice President of the Management Board are each independently authorized to submit and sign statements on behalf of the Company, as for the other members – they may do it acting jointly with the President of the Management Board, Vice President of the Management Board or the Commercial Proxy.

## **1.4 Condensed Quarterly Separate Financial Statements Approval Date.**

The present *Condensed Quarterly Separate Financial Statements* were approved for publication and signed by the Parent Company's Management Board on 15<sup>th</sup> May 2026.

## **1.5 Discontinued Operations, Assets for Disposal.**

The Company's Management Board declares that no operations were discontinued. There are no assets or groups of assets held for disposal or related to discontinued operations, and there are no revenues or costs related to discontinued operations.

## **1.6 Going Concern.**

The present *Condensed Quarterly Separate Financial Statements* were prepared on the assumption that the Company will continue as going concern in an unchanged form and line of business for a period of at least 12 months from the end of the reporting period and moreover, there are no premises for deliberate or forced discontinuation or significant limitation of their current going concern. As at the date of the *Condensed Quarterly Separate Financial Statements* signing, the Company's Management Board has not stated any facts or circumstances that would indicate a hazard to the going concern continuation in the foreseeable future.

### **1.7 Basis for the preparation and presentation of the *Condensed Quarterly Separate Financial Statements***

The present *Condensed Quarterly Separate Financial Statements* cover the period from 1<sup>st</sup> January 2026 to 31<sup>st</sup> March 2026 along with the data for comparable period of the previous fiscal year.

The present *Condensed Quarterly Separate Financial Statements* of PATENTUS S.A. were prepared in accordance with the *International Financial Reporting Standards* ("IFRS") applicable to interim reporting, which have been approved by the European Union, in particular in accordance with IAS 34 and take into account the provisions of the *Ordinance of the Minister of Finance of 6<sup>th</sup> June 2025 on Current and Interim Information Provided by Issuers of Securities and the Conditions for Recognizing Information Required by the Laws of a Non-Member State as Equivalent (Journal of Laws of 2025, item 755)*. The present *Condensed Quarterly Separate Financial Statements* for the period from 1<sup>st</sup> January 2026 to 31<sup>st</sup> March 2026 should be read together with the previous periodic reports published for PATENTUS S.A. – available at [www.patentus.eu](http://www.patentus.eu) in the "Investor Relations" tab.

The present *Condensed Quarterly Separate Financial Statements* were prepared in accordance with the historical cost principle (adjusted for impairment losses), except for investment property, land and available-for-sale financial assets which are measured at fair value.

PATENTUS S.A. exercised the right pursuant to Article 10 of IAS 1 and did not change the names of the components of full financial statements. Therefore: the term *Balance Sheet* is used instead of *Statement of Financial Position*; the term *Statement of Changes in Equity*, is used instead of *Statement of Changes in Equity for the Period*; the term *Cash Flow Statement* is used instead of *Statement of Cash Flows*; *Statement of Comprehensive Income* consists of two elements, *Profit and Loss Statement* and separate *Statement of Comprehensive Income*.

Both the *Semi-Annual (Quarterly) Separate Financial Statements* as of 31<sup>st</sup> March 2026 were not audited by a statutory auditor.

### **1.8 Functional Currency and Presentation Currency of the *Condensed Quarterly Separate Financial Statements, Fiscal Year.***

The functional of PATENTUS S.A. and presentation currency of the present *Condensed Quarterly Separate Financial Statements* is PLN.

Financial data in the financial statements was disclosed in thousands of zlotys (PLN thousand), unless in specific situations it was necessary to indicate them with greater accuracy.

The fiscal year of PATENTUS S.A. corresponds to the calendar year.

### **1.9 Statement of the Management Board on the Compliance with IFRS.**

The Company's Management Board declares that the *Condensed Quarterly Separate Financial Statements* of PATENTUS S.A. for the quarterly reporting period ending on 31<sup>st</sup> March 2026 were prepared in accordance with the *International Financial Reporting Standards, International Accounting Standards* and related interpretations published in the form of regulations of the European Commission.

### **1.10 Adopted Accounting Principles. Information on Changes in Applied Accounting Principles.**

In the presented period, PATENTUS S.A. did not introduce any significant changes in the adopted accounting principles as compared to the principles presented in the previously published *Annual Separate Financial Statements* for 2026.

### **1.11 Foreign Currency Transactions and Valuation of Items Denominated in Foreign Currencies.**

Business transactions denominated in foreign currencies are recognised in the accounting books on the day they are performed, using the following exchange rates:

- The actual exchange rate applied on that date, resulting from the nature of the transaction – in the case of currency sale or purchase, and the payment of receivables or liabilities,
- The average rate set for the given currency by the National Bank of Poland on the day preceding the transaction date, unless a different exchange rate for the remaining transactions was set in the customs declaration or in another document binding the Company.

Items of assets and liabilities denominated in foreign currencies are valued as of the Balance Sheet date according to the average exchange rate published for the given currency on the Balance Sheet date by the National Bank of Poland.

Exchange rates published by the National Bank of Poland for the given currency as of the Balance Sheet date are disclosed in the section *Selected Financial Data Converted into Euro (EUR)* pt II ppt 2 of the present *Condensed Quarterly Separate Financial Statements*.

Exchange differences arising from the settlement of transactions denominated in foreign currencies, as well as arising from the Balance Sheet valuation of assets and liabilities items denominated in foreign currencies and related to the core (operating) activity of PATENTUS S.A. are recognised as financial costs or revenues.

### **1.12 Information on Seasonal and Cyclical Nature of Operations.**

In PATENTUS S.A. there is no cyclicity or seasonality of production.

### **1.13 Additional Information on Cash Flow Statement.**

According to the overdraft facility agreement No. 1222953/151/K/RB/23 concluded with Bank Polskiej Spółdzielczości as of 31<sup>st</sup> March 2026 the Company could utilize an overdraft facility up to PLN 7 000 thousand.

As at 31<sup>st</sup> March 2026, the Company did not utilize the aforementioned overdraft facility in the amount of PLN 5,000 thousand, therefore it translates that it may additionally utilize the overdraft facility in the amount of PLN 2,000 thousand.

In total, the Company, apart from cash disclosed in assets, may additionally utilize PLN 2,000 thousand, which results from the unexploited balance of overdraft facilities and unexploited limits from factoring agreements.

#### **1.14 Dividends Paid.**

PATENTUS S.A. did not pay dividends to shareholders nor advances for dividend in the I quarter of 2026.

#### **1.15 Segment Reporting.**

In accordance with *IFRS 8 Operating Segments*, an operating segment is a component of PATENTUS S.A. that (i) engages in business activities through which it may generate revenues and incur costs, (ii) has its operating results regularly reviewed by the chief decision-making authority; and (iii) has separate financial information is available.

Two business segments can be distinguished within PATENTUS S.A. operations. The first operating segment relates to the production of machinery and equipment, as well as provision of services to the mining industry. The second operating segment involves the wholesale of goods and materials.

The activity of PATENTUS S.A. is primarily concentrated within the territory of the country. Therefore, the Company did not include separate geographical segments under the reporting requirements.

Segments' costs include selling costs to external customers that, based on reasonable assumptions, can be allocated to the specific segment. Segment costs do not include administrative, management, other operating, financial, or any costs arising at PATENTUS S.A. level.

Segments' assets include tangible fixed assets, inventories, receivables that can be directly allocated to a specific area of activity. Segment's liabilities include, inter alia, all trade liabilities, accrued expenses, and deferred income.

The Company did not change the classification of its segments.

*Note 16 of the Condensed Quarterly Separate Financial Statements* presents the financial data on revenues and costs related to operating activities in the segments for the period from 1<sup>st</sup> January 2026 to 31<sup>st</sup> March 2026 as well as for the comparable period in the previous year. It also presents the balances of assets and liabilities as at 31<sup>st</sup> March 2026 and for the comparable period of the previous year, allocated to individual segments.

#### **1.16 Risk Management.**

Risk management includes the processes of identifying, measuring and determining the manner of dealing with risk.

The following types of risks have been identified:

- ✓ Risk related to the political and economic situation on the territory of Ukraine;
- ✓ Market risk, including: changes in material prices, interest rates and exchange rates;
- ✓ Liquidity risk;
- ✓ Credit risk.

The primary concern is the market risk associated with fluctuations in the prices of materials used in production process. Production costs are significantly influenced by changes in the prices of materials, including steel products (sheets, sections). The Capital Group does not apply a policy to hedge against the risk of increase in production materials prices.

Risk of the impact of the political and economic situation in the Middle East on the Issuer's operations.

The political and economic situation in the Middle East remains a potential source of uncertainty on a global scale. Geopolitical tensions, armed conflicts, and political instability in the region may affect the functioning of the global economy, particularly through their impact on financial markets, energy commodity prices, transportation costs, and the stability of international supply chains.

The Issuer does not conduct operational activities in Middle Eastern markets and does not maintain direct business relationships with counterparties from this region. Consequently, the Issuer does not identify any material direct risk arising from the political and economic situation in this area.

However, the possibility of an indirect impact resulting from a potential escalation of tensions in the region on the macroeconomic environment in which the Issuer operates cannot be excluded. In particular, potential consequences may include increases in energy and fuel prices, foreign exchange rate fluctuations, disruptions in global supply chains, or a deterioration in economic conditions in Europe, which could indirectly affect the conditions for conducting business activities in Poland.

As of the date of preparation of the present *Condensed Quarterly Separate Financial Statements*, the Management Board has not identified any material impact of the political and economic situation in the Middle East on the Issuer's operations. Nevertheless, the situation remains subject to ongoing monitoring in the context of its potential effects on the market and macroeconomic environment.

Risk of political and economic situation in Ukraine impact on the Issuer's operations.

The political and economic situation in Ukraine has led to significant imbalance in global markets. This condition had and still has relevant influence on the domestic economy. As at the time of the present *Condensed Quarterly Separate Financial Statements* preparation, the Issuer operates without major disruptions. However, with regards to changes in the economic situation induced by the ongoing war in Ukraine, it can or even should be assumed that it shall have a remarkable impact on the Issuer's operations.

The armed conflict in Ukraine resulted in a progressive economy slowdown, both domestically and worldwide, as well as increases in fuel and raw material prices, along with potential problems with their availability, especially in the scope of finished products, such as steel products, sheets, etc., which are subject to prefabrication.

The following circumstances related to the armed conflict in Ukraine should be highlighted in particular as risks affecting the Issuer's current operations:

- Risk of fluctuations in the prices and availability of steel supplied by the Issuer's suppliers from the territory of Ukraine,
- Risk of interest rates increases and the PLN exchange rate depreciation against the EUR as a result of economic turmoil caused by the armed conflict in Ukraine;
- Risk related to unavailability or limited availability of employees as a result of the universal mobilization of men to the armed forces of Ukraine as mandated by Ukraine's governing authorities.
- Risk related to sanctions imposed on Russia in connection with the armed conflict in Ukraine, which may lead to restrictions on the export of certain goods from Russia, translating to substantial impact on the availability and prices of essential goods (e.g. steel) necessary for the Issuer's operations.

As at the present report publication date, the Issuer does not plan to significantly reduce or discontinue its operations with regards to the situation in Ukraine.

The Issuer shall disclose all information of relevant importance regarding the situation in Ukraine impact on its business, in accordance with the transparency obligations under *Regulation 596/2014 on Market Abuse (MAR)*

Risk of interest rates changes. PATENTUS S.A. enters into loan agreements based on floating interest rate: WIBOR 1M (1-month) rates plus the bank's margin or 1M EURIBOR (1-month) plus the bank's margin. Therefore, it is exposed to the risk of interest rates fluctuations when incurring new debt or refinancing the existing debt. PATENTUS S.A. does not apply a policy to hedge against the risk of increases in loan interest rates.

Risk of currency exchange rates changes. With regard to the turnover in foreign markets, PATENTUS S.A. is exposed to the risk of changes in foreign exchange rates. This risk arises from sales or purchases performed by the Company in currencies other than its functional currency. However, due to the insignificant amount of this turnover, PATENTUS S.A. does not apply the policy to hedge itself against the risk of fluctuations in currency exchange rates.

Liquidity risk. The Company is exposed to the risk of losing financial liquidity, understood as the ability to settle liabilities within the prescribed time limits. Business activity financed through external sources (credits, loans, trade credit) increase the risk of losing liquidity in the future. PATENTUS S.A. must have constant access to financial markets; therefore, it is exposed to the risk of being unable to obtain new financing or refinance existing debts. This risk depends primarily on market conditions, creditworthiness assessments and the degree of concentration of financial sources.

Credit risk. The creditworthiness of customers with whom physical sales transactions are concluded is subject to verification procedures. Receivables are monitored on an ongoing basis. Credit risk in the case of receivables is high and is related to the limited number of significant recipients of products, services and goods.

#### **1.17 Estimates of the Management Board.**

While preparing the present *Condensed Quarterly Separate Financial Statements*, the Management Board

of PATENTUS S.A. made estimates based on certain assumptions and judgments. These estimates affect the adopted accounting principles and the disclosed values of assets, liabilities, revenues, and costs. The estimates and underlying assumptions are based on historical experience and the analysis of various factors considered reasonable under the given circumstances. The results of these analyses form the basis of professional judgment regarding the value of individual items. In some important matters, the Company's Management Board relied on the opinions of independent experts. Due to the nature of the estimates and the assumptions relating to the future, the resulting accounting estimates, may by definition, not coincide with the actual results. The estimates and assumptions made therein are reviewed on the ongoing basis. Any revisions to accounting estimates are recognised in the period in which they are revised, provided they relate to that period as well as subsequent periods.

#### **1.18 Information on Significant Changes in Estimated Values.**

As of 31<sup>st</sup> March 2026, there were no significant changes in the estimated values.

Changes in deferred income tax assets and deferred income tax provisions is presented in *Note 8.1* and *Note 8.2* to the *Condensed Quarterly Separate Financial Statements*. The changes in the balances of deferred income tax assets and liabilities primarily result from temporary differences between the carrying amount and tax value of the balance sheet assets. The change in the balance of impairment losses for receivables is presented in *Note 2.2*, and the change in the balance of impairment losses for inventory is presented in *Note 3*. The entities did not create other provisions or impairment losses in the presented period of the first quarter of 2026.

## 1.19 Specification of Loans Received or Changes to Loan Agreements as at 31<sup>st</sup> March 2026 in PATENTUS S.A.

| No. | Entity/Person                                              | Date of conclusion of the agreement / annex                | Form of commitment / Agreement number                                                                                                                                                | Loan amount according to the agreement |          | Loan amount constituting the liability at period end 31 <sup>st</sup> March 2026 in PLN thousand |           | Interest rate conditions           | Repayment period                                                                                                                   | Collateral                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------|--------------------------------------------------------------------------------------------------|-----------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                            |                                                            |                                                                                                                                                                                      | in thous.                              | currency | short-term                                                                                       | long-term |                                    |                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1   | Erste Bank Polska S.A. (former Santander Bank Polska S.A.) | 2 <sup>nd</sup> October 2012 with subsequent amendments*** | Investment credit agreement no KIN/1219501**                                                                                                                                         | 7 592                                  | PLN      | 589                                                                                              | 274       | WIBOR 1M + bank's margin           | 30 <sup>th</sup> September 2027                                                                                                    | a) irrevocable power of attorney to dispose by the Bank of all Borrower's current accounts maintained by the Bank; b) blank promissory note; c) mortgage for the bank's benefit up to the amount of PLN 11,387,589 established on the ownership title to the property located in Jankowice (Land and Mortgage Register No. KA1P / 00039796/5); d) assignment of rights for the Bank's benefit under the insurance policy; e) complete irrevocable blocking of auxiliary accounts; f) confirmed transfer of current and deferred receivables to the Bank from PARP; g) declaration of submission to enforcement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 2   | BNP Paribas Bank Polski (former Raiffeisen Bank)           | 23 <sup>rd</sup> December 2016 with subsequent amendments  | Loan repayment agreement (STREFA)(agreement CRD/35678/11, CRD/45141/15, CRD/35677/11) - overtaken by EOS 1 Fundusz Inwestycyjny Zamknięty Niestandaryzowany Fundusz Sekurytyzacyjny) | 2 334                                  | PLN      | 0                                                                                                | 0         | WIBOR 1M + bank's margin           | 30 <sup>th</sup> November.2018 recognised in the statement in connection with the bank's lack of consent to release the collateral | a) contractual mortgage in the amount of PLN 2,751,000.00 on a land property located in Pszczyna for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Register Division maintains the Land and Mortgage Register No. KA1P / 00040503/5, b) contractual mortgage in the amount of PLN 543,000.00 on a land property located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040503/5, c) contractual mortgage in the amount of PLN 2,250,000.00 on a land property located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040503/5, d) contractual mortgage in the amount of PLN 543,000.00 on a land property located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040317/4 and No. KA1P / 00037544/0, e) contractual mortgage in the amount of PLN 2,250,000.00 on land located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040317/4 and No. KA1P / 00037544/0, f) contractual mortgage in the amount of PLN 2,751,000.00 on a land property located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040317/4 and No. KA1P / 00037544/0 g) declaration of submission to enforcement pursuant to Art. 777 §1 point 5 of the Code of Civil Procedure to the amount of PLN 4,300,000.00 |
| 3   | Towarzystwo Inwestycji Społeczno-Ekonomicznych SA Warszawa | 12th October 2018                                          | Loan agreement no 42178                                                                                                                                                              | 1 000                                  | PLN      | 0                                                                                                | 0         | fixed percentage                   | 17 <sup>th</sup> October 2025                                                                                                      | a) blank promissory note, b) contractual mortgage in the amount of PLN 1,200 thousand on the perpetual usufruct of land covered by plot No. 2648/128 with an area of 0.1105 ha and on a building constituting a separate property for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register no KA1P / 00038751/1, c) assignment of rights from the insurance policy the aforementioned property not less than PLN 950 thousand d) transfer of ownership of the UNION CWS 2500 table milling machine and the HELLER MC 16 machining center with a value of not less than PLN 750 thousand for collateral e) assignment of rights under the insurance policy of the assigned fixed assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4   | PKO Leasing S.A.                                           | 26 <sup>th</sup> April 2019                                | Loan agreement number 00622/EI/19                                                                                                                                                    | 1 209                                  | EUR      | 75                                                                                               | 0         | interest based on the loan balance | 26 <sup>th</sup> October 2025                                                                                                      | a) blank promissory note with a promissory note declaration, b) registered pledge on the item financed with the loan, c) transfer of ownership agreement for collateral on the item financed with the loan, d) assignment of insurance policy rights                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 5   | PKO Leasing S.A.                                           | 10 <sup>th</sup> September 2019                            | Loan agreement number 01810/EI/19                                                                                                                                                    | 852                                    | EUR      | 506                                                                                              | 93        | interest based on the loan balance | 31 <sup>st</sup> March 2027                                                                                                        | a) blank promissory note with a promissory note declaration, b) registered pledge on the item financed with the loan, c) transfer of title agreement for collateral on the item financed with the loan, d) assignment of rights to the insurance policy, e) assignment of rights to the subsidy contract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

QUARTERLY SEPARATE REPORT FOR THE I QUARTER OF 2026

|    |                                    |                                                           |                                                                  |           |     |       |      |     |                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----|------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------|-----------|-----|-------|------|-----|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6  | Agencja Rozwoju Regionalnego S.A.  | 30 <sup>th</sup> May 2022                                 | Investment agreement number 04/ARRBB/POIR/2022                   | 3 100     | PLN | 564   | 658  | xxx | 20 <sup>th</sup> May 2028       | a) blank promissory note with a promissory note declaration, b) contractual mortgage on a developed property consisting of plots of land 2518/128 and 2793/128 located in Jankowice (Land and Mortgage Register No. KA1P/00044542/8) up to the amount of PLN 4,650 thousand c) assignment of rights from the insurance policy relating to the aforementioned property, d) declaration of submission to enforcement pursuant to Art. 777 section 1 point 5 of the Code of Civil Procedure up to the payment amount of PLN 4,650 thousand.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 7  | Bank Polskiej Spółdzielczości S.A. | 15 <sup>th</sup> September 2023                           | Current account overdraft facility agreement 1222953/151/K/RB/23 | 7 000 PLN |     | 4 721 | 0    | xxx | 14 <sup>th</sup> September 2026 | a) contractual mortgage in the amount of PLN 11,900 thousand on a land property located in Pszczyna for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Register Division maintains Land and Mortgage Register No. KA1P/00022605/8 covering plots 1704/7, 2103/, 2104/7 and Land and Mortgage Register No. KA1P/00048136/7 covering the plot 1920/7, b) borrower's declaration of submission to enforcement, c) assignment of rights from the property insurance policy constituting collateral in the amount not less than PLN 11,744 thousand, d) blank promissory note, e) power of attorney for the borrower's current account and any other borrower's accounts maintained by the bank, f) Overdraft facility repayment guarantee for Bank Gospodarstwa Krajowego under the portfolio de Minimis guarantee line (PLD-KFG), in the amount of 80% of the overdraft facility amount, i.e. up to PLN 5,600,000.00. The guarantee validity period is from 15 <sup>th</sup> September 2023 to 14 <sup>th</sup> December 2024, i.e. the overdraft facility maturity date extended by 3 months; |
| 8  | Bank Polskiej Spółdzielczości S.A. | 19 <sup>th</sup> January 2024                             | Guarantee Facility Agreement number 1222953/02/24/G              | 1 000     | PLN | 0     | 0    | xxx | 11 September 2026               | a) contractual mortgage in the amount of PLN 11,900 thousand on a land property located in Pszczyna for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Register Division maintains Land and Mortgage Register No. KA1P/00022605/8 covering plots 1704/7, 2103/, 2104/7 and Land and Mortgage Register No. KA1P/00048136/7 covering the plot 1920/7, b) borrower's declaration of submission to enforcement, c) assignment of rights from the property insurance policy constituting collateral d) blank promissory note, e) power of attorney for the borrower's current account and any other borrower's accounts maintained by the bank, f) Overdraft facility repayment guarantee for Bank Gospodarstwa Krajowego under the portfolio de Minimis guarantee line (PLD-KFG), in the amount of 80% of the overdraft facility amount, i.e. up to PLN 5,600,000.00 g) blank promissory note to the BGK's benefit                                                                                                                                                                              |
| 9  | Bank PKO                           | 13 <sup>th</sup> November 2024 with subsequent amendments | Framework Agreement for the Issuance of Bank Guarantees          | 500       | EUR | 0     | 0    | xxx | 13 <sup>th</sup> November 2026  | a) blank promissory note, b) payment of funds to an account maintained by the Bank in an amount corresponding to 30% of the amount of each guarantee with a validity period equal or exceeding 12 months.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10 | PKO Leasing S.A.                   | 26 <sup>th</sup> September 2025                           | Entrepreneur Loan Agreement No. 03543/PL/25                      | 1 241     | PLN | 303   | 919  | xxx | 31 <sup>st</sup> August 2030    | a) blank promissory note together with a promissory note declaration, b) a registered pledge over the asset financed with the loan, c) an assignment of rights under the insurance policy, d) an agreement on the transfer of title for security over movable property                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 11 | PKO Leasing S.A.                   | 28 <sup>th</sup> October 2025                             | Entrepreneur Loan Agreement No. 03987/EU/25                      | 1 414     | EUR | 427   | 1306 | xxx | 30 <sup>th</sup> August 2030    | a) blank promissory note together with a promissory note declaration, b) a registered pledge over the asset financed with the loan, c) an assignment of rights under the insurance policy, registered pledge on WELTER KF 630 CNC Milling Machine, ACRA ACM 3010 Milling Machine, CASE MAST ER EVOLUTION D12 Vacuum Furnace for Vertical Carburization, OKUMA V920EX.R 5-axis Machining Centre along with assignment of rights to the insurance policy, f) an agreement on the transfer of title for security over movable property                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

## Lease and Factoring Agreements:

|                                                                                              |                   |                                                           |                                  |             |   |       |          |                                                                                                                      |                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------|----------------------------------|-------------|---|-------|----------|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10                                                                                           | Kuke Finance S.A. | 29 <sup>th</sup> November 2017 with subsequent amendments | Factoring agreement no 0096/2017 | Limit PLN 0 | 0 | 0     | WIBOR 1M | repayment date dependant on the maturity date of the invoices returned by the Factorer to be processed by the Factor | a) blank promissory note with a promissory note declaration, b) power of attorney to the bank account maintained by Santander Bank Polska SA, Getin Noble Bank SA, ING Bank Śląski SA, c) declaration of submission to enforcement, |
| Total liabilities arising from credits and financial lease as at 31 <sup>st</sup> March 2026 |                   |                                                           |                                  |             |   | 7 185 | 3 250    |                                                                                                                      |                                                                                                                                                                                                                                     |

## 1.20 Specification of Loans Received or Changes to Loan Agreements as at 31<sup>st</sup> March 2025 in PATENTUS S.A.

| No. | Entity/Person                                                | Date of conclusion of the agreement / annex                | Form of commitment / Agreement number                                                                                                                                                | Loan amount according to the agreement |          | Loan amount constituting the liability at period end 31 <sup>st</sup> March 2025 in PLN thousand |           | Interest rate conditions           | Repayment period                                                                                                                   | Collateral                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----|--------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------|--------------------------------------------------------------------------------------------------|-----------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                              |                                                            |                                                                                                                                                                                      | in thous.                              | currency | short-term                                                                                       | long-term |                                    |                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1   | Santander Bank Polska S.A (former Deutsche Bank Polska S.A.) | 2 <sup>nd</sup> October 2012 with subsequent amendments*** | Investment credit agreement no KIN/1219501**                                                                                                                                         | 7 592                                  | PLN      | 636                                                                                              | 802       | WIBOR 1M + bank's margin           | 30 <sup>th</sup> September 2027                                                                                                    | a) irrevocable power of attorney to dispose by the Bank of all Borrower's current accounts maintained by the Bank; b) blank promissory note; c) mortgage for the bank's benefit up to the amount of PLN 11,387,589 established on the ownership title to the property located in Jankowice (Land and Mortgage Register No. KA1P / 00039796/5); d) assignment of rights for the Bank's benefit under the insurance policy; e) complete irrevocable blocking of auxiliary accounts; f) confirmed transfer of current and deferred receivables to the Bank from PARP; g) declaration of submission to enforcement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 2   | BNP Paribas Bank Polski (former Raiffeisen Bank)             | 23 <sup>rd</sup> December 2016 with subsequent amendments  | Loan repayment agreement (STREFA)(agreement CRD/35678/11, CRD/45141/15, CRD/35677/11) - overtaken by EOS 1 Fundusz Inwestycyjny Zamknięty Niestandaryzowany Fundusz Sekurytyzacyjny) | 2 334                                  | PLN      | 0                                                                                                | 0         | WIBOR 1M + bank's margin           | 30 <sup>th</sup> November.2018 recognised in the statement in connection with the bank's lack of consent to release the collateral | a) contractual mortgage in the amount of PLN 2,751,000.00 on a land property located in Pszczyna for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Register Division maintains the Land and Mortgage Register No. KA1P / 00040503/5, b) contractual mortgage in the amount of PLN 543,000.00 on a land property located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040503/5, c) contractual mortgage in the amount of PLN 2,250,000.00 on a land property located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040503/5, d) contractual mortgage in the amount of PLN 543,000.00 on a land property located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040317/4 and No. KA1P / 00037544/0, e) contractual mortgage in the amount of PLN 2,250,000.00 on land located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040317/4 and No. KA1P / 00037544/0, f) contractual mortgage in the amount of PLN 2,751,000.00 on a land property located in Pszczyna, for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register No. KA1P / 00040317/4 and No. KA1P / 00037544/0 g) declaration of submission to enforcement pursuant to Art. 777 §1 point 5 of the Code of Civil Procedure to the amount of PLN 4,300,000.00 |
| 3   | Towarzystwo Inwestycji Społeczno-Ekonomicznych SA Warszawa   | 12th October 2018                                          | Loan agreement no 42178                                                                                                                                                              | 1 000                                  | PLN      | 83                                                                                               | 0         | fixed percentage                   | 17 <sup>th</sup> October 2025                                                                                                      | a) blank promissory note, b) contractual mortgage in the amount of PLN 1,200 thousand on the perpetual usufruct of land covered by plot No. 2648/128 with an area of 0.1105 ha and on a building constituting a separate property for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Registry Division maintains the Land and Mortgage Register no KA1P / 00038751/1, c) assignment of rights from the insurance policy the aforementioned property not less than PLN 950 thousand d) transfer of ownership of the UNION CWS 2500 table milling machine and the HELLER MC 16 machining center with a value of not less than PLN 750 thousand for collateral e) assignment of rights under the insurance policy of the assigned fixed assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4   | PKO Leasing S.A.                                             | 26 <sup>th</sup> April 2019                                | Loan agreement number 00622/EI/19                                                                                                                                                    | 1 209                                  | EUR      | 776                                                                                              | 163       | interest based on the loan balance | 26 <sup>th</sup> October 2025                                                                                                      | a) blank promissory note with a promissory note declaration, b) registered pledge on the item financed with the loan, c) transfer of ownership agreement for collateral on the item financed with the loan, d) assignment of insurance policy rights                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 5   | PKO Leasing S.A.                                             | 26 <sup>th</sup> April 2019                                | Loan agreement number 00623/EI/19                                                                                                                                                    | 126                                    | EUR      | 10                                                                                               | 0         | interest based on the loan balance | 26 <sup>th</sup> July 2025                                                                                                         | a) blank promissory note with a promissory note declaration, b) registered pledge on the item financed with the loan up to the amount of EUR 189,567, c) transfer of title agreement for collateral on the item financed with the loan, d) assignment of insurance policy rights up to the amount of EUR 180,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 6   | PKO Leasing S.A.                                             | 10 <sup>th</sup> September 2019                            | Loan agreement number 01810/EI/19                                                                                                                                                    | 852                                    | EUR      | 524                                                                                              | 615       | interest based on the loan balance | 31 <sup>st</sup> March 2027                                                                                                        | a) blank promissory note with a promissory note declaration, b) registered pledge on the item financed with the loan, c) transfer of title agreement for collateral on the item financed with the loan, d) assignment of rights to the insurance policy, e) assignment of rights to the subsidy contract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

GRUPA KAPITAŁOWA  
**PATENTUS**<sup>®</sup>  
 QUARTERLY SEPARATE REPORT FOR THE I QUARTER OF 2026

|                                                                                          |                                    |                                                           |                                                                  |                 |     |              |              |     |                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------|------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------|-----------------|-----|--------------|--------------|-----|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7                                                                                        | Agencja Rozwoju Regionalnego S.A.  | 30 <sup>th</sup> May 2022                                 | Investment agreement number 04/ARRBB/POIR/2022                   | 3 100           | PLN | 563          | 1 221        | xxx | 20 <sup>th</sup> May 2028       | a) blank promissory note with a promissory note declaration, b) contractual mortgage on a developed property consisting of plots of land 2518/128 and 2793/128 located in Jankowice (Land and Mortgage Register No. KA1P/00044542/8) up to the amount of PLN 4,650 thousand c) assignment of rights from the insurance policy relating to the aforementioned property, d) declaration of submission to enforcement pursuant to Art. 777 section 1 point 5 of the Code of Civil Procedure up to the payment amount of PLN 4,650 thousand.                                                                                                                                                                                                                                                                                                                                                                                                |
| 8                                                                                        | Bank Polskiej Spółdzielczości S.A. | 15 <sup>th</sup> September 2023                           | Current account overdraft facility agreement 1222953/151/K/RB/23 | Limit PLN 7 000 |     | 0            | 0            | xxx | 14 <sup>th</sup> September 2026 | a) contractual mortgage in the amount of PLN 11,900 thousand on a land property located in Pszczyna for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Register Division maintains Land and Mortgage Register No. KA1P/00022605/8 covering plots 1704/7, 2103/, 2104/7 and Land and Mortgage Register No. KA1P/00048136/7 covering the plot 1920/7, b) borrower's declaration of submission to enforcement, c) assignment of rights from the property insurance policy constituting collateral d) blank promissory note, e) power of attorney for the borrower's current account and any other borrower's accounts maintained by the bank, f) Overdraft facility repayment guarantee for Bank Gospodarstwa Krajowego under the portfolio de Minimis guarantee line (PLD-KFG), in the amount of 80% of the overdraft facility amount, i.e. up to PLN 5,600,000.00 g) blank promissory note to the BGK's benefit |
| 9                                                                                        | Bank Polskiej Spółdzielczości S.A. | 19 <sup>th</sup> January 2024                             | Guarantee Facility Agreement number 1222953/02/24/G              | 1 000           | PLN | 0            | 0            | xxx | 11 September 2026               | a) contractual mortgage in the amount of PLN 11,900 thousand on a land property located in Pszczyna for which the District Court in Pszczyna, 5 <sup>th</sup> Land and Mortgage Register Division maintains Land and Mortgage Register No. KA1P/00022605/8 covering plots 1704/7, 2103/, 2104/7 and Land and Mortgage Register No. KA1P/00048136/7 covering the plot 1920/7, b) borrower's declaration of submission to enforcement, c) assignment of rights from the property insurance policy constituting collateral d) blank promissory note, e) power of attorney for the borrower's current account and any other borrower's accounts maintained by the bank, f) Overdraft facility repayment guarantee for Bank Gospodarstwa Krajowego under the portfolio de Minimis guarantee line (PLD-KFG), in the amount of 80% of the overdraft facility amount, i.e. up to PLN 5,600,000.00 g) blank promissory note to the BGK's benefit |
| 10                                                                                       | Bank PKO                           | 13 <sup>th</sup> November 2024 with subsequent amendments | Framework Agreement for the Issuance of Bank Guarantees          | 250             | EUR | 0            | 0            | xxx | 13 <sup>th</sup> November 2025  | a) blank promissory note, b) payment of funds to an account maintained by the Bank in an amount corresponding to 30% of the amount of each guarantee with a validity period equal or exceeding 12 months.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Total liabilities arising from loans and credits as at 31<sup>st</sup> March 2025</b> |                                    |                                                           |                                                                  |                 |     | <b>2 592</b> | <b>2 801</b> |     |                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

### Lease and factoring agreements:

|    |                   |                                                           |                                  |             |   |   |          |                                |                                                                                                                                                                                                                                     |
|----|-------------------|-----------------------------------------------------------|----------------------------------|-------------|---|---|----------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 | Kuke Finance S.A. | 29 <sup>th</sup> November 2017 with subsequent amendments | Factoring agreement no 0096/2017 | Limit PLN 0 | 0 | 0 | WIBOR 1M | 31 <sup>st</sup> December 2021 | a) blank promissory note with a promissory note declaration, b) power of attorney to the bank account maintained by Santander Bank Polska SA, Getin Noble Bank SA, ING Bank Śląski SA, c) declaration of submission to enforcement, |
|----|-------------------|-----------------------------------------------------------|----------------------------------|-------------|---|---|----------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

The change in the balance of liabilities arising from bank loans results from the repayment of scheduled instalments of long-term loans and drawdown of new loans. As at 31<sup>st</sup> March 2026, the bank margins applicable to the loans drawn ranged from 1.50 to 4.50 pp.

## 1. Selected Financial Data Converted into Euros (EUR).

| Selected financial data from Profit and Loss Statement and Cash Flow Statement items            | in PLN thousand                                                         |                                                                            |                                                                         | in EUR thousand                                                         |                                                                            |                                                                         |
|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                                                                 | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 | Period from 1 <sup>st</sup> January 2024 to 31 <sup>st</sup> March 2025 | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |
| I. Net revenue from sales                                                                       | 9 546                                                                   | 101 272                                                                    | 33 895                                                                  | 2 254                                                                   | 23 884                                                                     | 8 068                                                                   |
| II. Profit (loss) on operating activity                                                         | (5 624)                                                                 | 1 600                                                                      | 6 183                                                                   | (1 328)                                                                 | 377                                                                        | 1 472                                                                   |
| III. Profit (loss) before tax                                                                   | (5 660)                                                                 | 4 629                                                                      | 6 901                                                                   | (1 336)                                                                 | 1 091                                                                      | 1 643                                                                   |
| IV. Net profit (loss)                                                                           | (5 656)                                                                 | 5 273                                                                      | 6 990                                                                   | (1 335)                                                                 | 1 244                                                                      | 1 664                                                                   |
| VII. Total comprehensive income                                                                 | (5 656)                                                                 | 5 528                                                                      | 6 990                                                                   | (1 335)                                                                 | 1 304                                                                      | 1 664                                                                   |
| X. Weighted average number of shares in units                                                   | 29 500 000                                                              | 29 500 000                                                                 | 29 500 000                                                              | 29 500 000                                                              | 29 500 000                                                                 | 29 500 000                                                              |
| XI. Book value per share (in PLN / EUR)                                                         | 5.24                                                                    | 5.43                                                                       | 5.73                                                                    | 1.22                                                                    | 1.28                                                                       | 1.37                                                                    |
| XII. Net profit (loss) per share and diluted net profit (loss) per share (in PLN / EUR)         | (0.19)                                                                  | 0.18                                                                       | 0.24                                                                    | (0.04)                                                                  | 0.04                                                                       | 0.06                                                                    |
| XIII. Net cash flows from operating activity                                                    | (3 130)                                                                 | 14 729                                                                     | 19 680                                                                  | (739)                                                                   | 3 474                                                                      | 4 684                                                                   |
| XIV. Net cash flows from investment activity                                                    | (1 995)                                                                 | (20 642)                                                                   | (19 301)                                                                | (471)                                                                   | (4 868)                                                                    | (4 594)                                                                 |
| XV. Net cash flows from financial activity                                                      | 4 847                                                                   | 3 776                                                                      | (740)                                                                   | 1 144                                                                   | 891                                                                        | (176)                                                                   |
| XVI. Total net cash flow                                                                        | (278)                                                                   | (2 137)                                                                    | (361)                                                                   | (66)                                                                    | (504)                                                                      | (86)                                                                    |
| Selected financial data for items of assets and liabilities                                     | As at 31 <sup>st</sup> March 2026                                       | As at 31 <sup>st</sup> December 2025                                       | As at 31 <sup>st</sup> March 2025                                       | As at 31 <sup>st</sup> March 2026                                       | As at 31 <sup>st</sup> December 2025                                       | As at 31 <sup>st</sup> March 2025                                       |
| XVII. Fixed assets                                                                              | 111 995                                                                 | 102 461                                                                    | 91 736                                                                  | 26 110                                                                  | 24 241                                                                     | 21 926                                                                  |
| XVIII. Current assets                                                                           | 78 680                                                                  | 87 389                                                                     | 113 554                                                                 | 18 343                                                                  | 20 675                                                                     | 27 141                                                                  |
| XIX. Total assets                                                                               | 190 675                                                                 | 189 850                                                                    | 205 290                                                                 | 44 453                                                                  | 44 917                                                                     | 49 067                                                                  |
| XX. Long-term liabilities                                                                       | 16 997                                                                  | 8 322                                                                      | 12 937                                                                  | 3 963                                                                   | 1 969                                                                      | 3 092                                                                   |
| XXI. Short-term liabilities                                                                     | 19 134                                                                  | 21 328                                                                     | 23 193                                                                  | 4 461                                                                   | 5 046                                                                      | 5 543                                                                   |
| XXII. Equity                                                                                    | 154 544                                                                 | 160 200                                                                    | 169 160                                                                 | 36 029                                                                  | 37 902                                                                     | 40 431                                                                  |
| XXIV. Share capital                                                                             | 11 800                                                                  | 11 800                                                                     | 11 800                                                                  | 2 751                                                                   | 2 792                                                                      | 2 820                                                                   |
| EUR exchange rate used to convert Balance Sheet items                                           |                                                                         |                                                                            |                                                                         | 4.2894                                                                  | 4.2267                                                                     | 4.1839                                                                  |
| EUR exchange rate used to convert Profit and Loss Statement items and Cash Flow Statement items |                                                                         |                                                                            |                                                                         | 4.2352                                                                  | 4.2402                                                                     | 4.2013                                                                  |

Basic items of the Balance Sheet, Profit and Loss Statement and Cash Flow Statement disclosed in the *Condensed Quarterly Separate Financial Statements* have been converted into euros (EUR) according to the exchange rates presented in the table below:

| Period                                                              | Average EUR/PLN exchange rate for the period | The lowest EUR/PLN exchange rate for the period | The highest EUR/PLN exchange rate for the period | EUR/PLN exchange rate for the last day of the period |
|---------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|--------------------------------------------------|------------------------------------------------------|
| column 1                                                            | column 2                                     | column 3                                        | column 4                                         | column 5                                             |
| from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026    | 4.2352                                       | 4.2009                                          | 4.2894                                           | 4.2894                                               |
| from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 | 4.2402                                       | 4.1339                                          | 4.3033                                           | 4.2267                                               |
| from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025    | 4.2013                                       | 4.1339                                          | 4.2794                                           | 4.1839                                               |

## 2. Notes to Condensed Quarterly Separate Financial Statements of PATENTUS S.A.

### 2.1 Note 1.1 – Structure of Tangible Fixed Assets.

| Specification / data in PLN thousand                                              | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|-----------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Net value of tangible fixed assets, including:</b>                             | <b>89 152</b>                             | <b>83 144</b>                                | <b>71 319</b>                             |
| own land                                                                          | 7 499                                     | 7 499                                        | 7 177                                     |
| buildings, civil engineering facilities, premises                                 | 21 998                                    | 22 175                                       | 22 248                                    |
| machinery and technical equipment                                                 | 54 216                                    | 48 228                                       | 38 639                                    |
| means of transport                                                                | 2 067                                     | 2 208                                        | 1 597                                     |
| other tangible fixed assets                                                       | 3 372                                     | 3 034                                        | 1 658                                     |
| <b>Tangible fixed assets under construction</b>                                   | <b>10 676</b>                             | <b>7 117</b>                                 | <b>636</b>                                |
| <b>Total net value of tangible fixed assets disclosed in financial statements</b> | <b>99 828</b>                             | <b>90 261</b>                                | <b>71 955</b>                             |
| <b>Additional information:</b>                                                    |                                           |                                              |                                           |
| Net value of tangible fixed assets under finance lease agreements                 | 0                                         | 0                                            | 0                                         |

## 2.2 Note 1.2 – Changes in the Structure of Tangible Fixed Assets.

| Data for the period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026        | Own land | Buildings and structure | Machinery and equipment | Means of transport | Other tangible fixed assets | Total        |
|---------------------------------------------------------------------------------------------|----------|-------------------------|-------------------------|--------------------|-----------------------------|--------------|
| Net value at the beginning of the period                                                    | 7 499    | 22 175                  | 48 228                  | 2 208              | 3 034                       | 83 144       |
| Gross value at the beginning of the period                                                  | 7 499    | 43 534                  | 116 813                 | 4 992              | 8 886                       | 181 724      |
| <b>Increases, including:</b>                                                                | <b>0</b> | <b>0</b>                | <b>8 041</b>            | <b>0</b>           | <b>508</b>                  | <b>8 549</b> |
| acquisition                                                                                 | 0        | 0                       | 8 041                   | 0                  | 508                         | 8 549        |
| revaluation at the end of the period "+"                                                    | 0        | 0                       | 0                       | 0                  | 0                           | 0            |
| reversal of impairment losses "- "on revalued assets from previous period                   | 0        | 0                       | 0                       | 0                  | 0                           | 0            |
| internal transfer                                                                           | 0        | 0                       | 0                       | 0                  | 0                           | 0            |
| <b>Decreases</b>                                                                            | <b>0</b> | <b>0</b>                | <b>(7)</b>              | <b>(301)</b>       | <b>0</b>                    | <b>(308)</b> |
| liquidation and sale                                                                        | 0        | 0                       | 0                       | (301)              | 0                           | (301)        |
| revaluation at the end of the period "-"                                                    | 0        | 0                       | 0                       | 0                  | 0                           | 0            |
| internal transfer                                                                           | 0        | 0                       | (7)                     | 0                  | 0                           | (7)          |
| Gross value at the end of the period                                                        | 7 499    | 43 534                  | 124 847                 | 4 691              | 9 394                       | 189 965      |
| Accumulated depreciation at the beginning of the period                                     | 0        | (21 359)                | (68 585)                | (2 784)            | (5 852)                     | (98 580)     |
| Increase in accumulated depreciation                                                        | 0        | (177)                   | (2 046)                 | (142)              | (175)                       | (2 540)      |
| <b>Decrease in accumulated depreciation, including:</b>                                     | <b>0</b> | <b>0</b>                | <b>0</b>                | <b>302</b>         | <b>5</b>                    | <b>307</b>   |
| liquidation and sale                                                                        | 0        | 0                       | 0                       | 302                | 0                           | 302          |
| adjustment of accumulated depreciation associated with revaluation at the end of the period | 0        | 0                       | 0                       | 0                  | 0                           | 0            |
| other adjustments                                                                           | 0        | 0                       | 0                       | 0                  | 5                           | 5            |
| Total accumulated depreciation at the end of the period                                     | 0        | (21 536)                | (70 631)                | (2 624)            | (6 022)                     | (100 813)    |
| including: balance of impairment losses                                                     | 0        | 0                       | 0                       | 0                  | 0                           | 0            |
| Net value of tangible fixed assets at the end of the period                                 | 7 499    | 21 998                  | 54 216                  | 2 067              | 3 372                       | 89 152       |
| including: effects of revaluation at the end of the period                                  | 6 414    | 0                       | 0                       | 0                  | 0                           | 6 414        |
| Tangible fixed assets under construction at the end of the period                           | 0        | 7 847                   | 2 711                   | 0                  | 118                         | 10 676       |
| Total net value of tangible fixed assets at the end of the period                           | 0        | 0                       | 0                       | 0                  | 0                           | 99 828       |

| Data for the period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025     | Own land      | Buildings and structures | Machinery and equipment | Means of transport | Other tangible fixed assets | Total           |
|---------------------------------------------------------------------------------------------|---------------|--------------------------|-------------------------|--------------------|-----------------------------|-----------------|
| <b>Net value at the beginning of the period</b>                                             | <b>5 639</b>  | <b>16 516</b>            | <b>30 061</b>           | <b>1 737</b>       | <b>1 403</b>                | <b>55 356</b>   |
| <b>Gross value at the beginning of the period</b>                                           | <b>5 639</b>  | <b>37 115</b>            | <b>94 140</b>           | <b>4 083</b>       | <b>7 504</b>                | <b>148 481</b>  |
| <b>Increases, including:</b>                                                                | <b>1 860</b>  | <b>6 419</b>             | <b>24 655</b>           | <b>1 055</b>       | <b>2 143</b>                | <b>36 132</b>   |
| acquisition                                                                                 | 1 709         | 5 590                    | 24 655                  | 1 055              | 2 143                       | 35 152          |
| revaluation at the end of the period "+"                                                    | 151           | 0                        | 0                       | 0                  | 0                           | 151             |
| reversal of impairment losses "- " on revalued assets from previous period                  | 0             | 0                        | 0                       | 0                  | 0                           | 0               |
| internal transfer                                                                           | 0             | 829                      | 0                       | 0                  | 0                           | 829             |
| <b>Decreases</b>                                                                            | <b>0</b>      | <b>0</b>                 | <b>(1 982)</b>          | <b>(146)</b>       | <b>(761)</b>                | <b>(2 889)</b>  |
| liquidation and sale                                                                        | 0             | 0                        | (1 982)                 | (146)              | (761)                       | (2 889)         |
| revaluation at the end of the period "-"                                                    | 0             | 0                        | 0                       | 0                  | 0                           | 0               |
| internal transfer                                                                           | 0             | 0                        | 0                       | 0                  | 0                           | 0               |
| <b>Gross value at the end of the period</b>                                                 | <b>7 499</b>  | <b>43 534</b>            | <b>116 813</b>          | <b>4 992</b>       | <b>8 886</b>                | <b>181 724</b>  |
| <b>Accumulated depreciation at the beginning of the period</b>                              | <b>0</b>      | <b>(20 599)</b>          | <b>(64 079)</b>         | <b>(2 346)</b>     | <b>(6 101)</b>              | <b>(93 125)</b> |
| <b>Increase in accumulated depreciation</b>                                                 | <b>0</b>      | <b>(760)</b>             | <b>(6 224)</b>          | <b>(583)</b>       | <b>(481)</b>                | <b>(8 048)</b>  |
| <b>Decrease in accumulated depreciation, including:</b>                                     | <b>0</b>      | <b>0</b>                 | <b>1 718</b>            | <b>145</b>         | <b>730</b>                  | <b>2 593</b>    |
| liquidation and sale                                                                        | 0             | 0                        | 1 718                   | 145                | 730                         | 2 593           |
| adjustment of accumulated depreciation associated with revaluation at the end of the period | 0             | 0                        | 0                       | 0                  | 0                           | 0               |
| Other adjustments                                                                           | 0             | 0                        | 0                       | 0                  | 0                           | 0               |
| <b>Total accumulated depreciation at the end of the period</b>                              | <b>0</b>      | <b>(21 359)</b>          | <b>(68 585)</b>         | <b>(2 784)</b>     | <b>(5 852)</b>              | <b>(98 580)</b> |
| including: balance of impairment losses                                                     | 0             | 0                        | 0                       | 0                  | 0                           | 0               |
| <b>Net value of tangible fixed assets at the end of the period</b>                          | <b>7 4999</b> | <b>22 175</b>            | <b>48 228</b>           | <b>2 208</b>       | <b>3 034</b>                | <b>83 144</b>   |
| including: effects of revaluation at the end of the period                                  | 6 414         | 0                        | 0                       | 0                  | 0                           | 6 414           |
| <b>Tangible fixed assets under construction at the end of the period</b>                    | <b>0</b>      | <b>4 655</b>             | <b>2 239</b>            | <b>104</b>         | <b>119</b>                  | <b>7 117</b>    |
| <b>Total net value of tangible fixed assets at the end of the period</b>                    | <b>0</b>      | <b>0</b>                 | <b>0</b>                | <b>0</b>           | <b>0</b>                    | <b>90 261</b>   |

| Data for the period from 1 <sup>st</sup> January 2024 to 31 <sup>st</sup> March 2024                              | Own land     | Buildings and structures | Machinery and equipment | Means of transport | Other tangible fixed assets | Total            |
|-------------------------------------------------------------------------------------------------------------------|--------------|--------------------------|-------------------------|--------------------|-----------------------------|------------------|
| <b>Net value at the beginning of the period</b>                                                                   | <b>6 444</b> | <b>20 646</b>            | <b>30 684</b>           | <b>1 312</b>       | <b>1 674</b>                | <b>60 760</b>    |
| <b>Gross value at the beginning of the period</b>                                                                 | <b>6 444</b> | <b>41 749</b>            | <b>98 862</b>           | <b>4 353</b>       | <b>8 337</b>                | <b>159 745</b>   |
| <b>Increases, including:</b>                                                                                      | <b>218</b>   | <b>375</b>               | <b>1 826</b>            | <b>562</b>         | <b>0</b>                    | <b>2 981</b>     |
| acquisition                                                                                                       | 218          | 375                      | 1 826                   | 562                | 0                           | 2 981            |
| revaluation at period end "+"                                                                                     | 0            | 0                        | 0                       | 0                  | 0                           | 0                |
| reversal of impairment losses "- "on revalued assets from previous period                                         | 0            | 0                        | 0                       | 0                  | 0                           | 0                |
| internal transfer                                                                                                 | 0            | 0                        | 0                       | 0                  | 0                           | 0                |
| <b>Decreases</b>                                                                                                  | <b>0</b>     | <b>0</b>                 | <b>(147)</b>            | <b>(518)</b>       | <b>(13)</b>                 | <b>(678)</b>     |
| liquidation and sale                                                                                              | 0            | 0                        | (147)                   | (518)              | (13)                        | (678)            |
| revaluation at period end "-"                                                                                     | 0            | 0                        | 0                       | 0                  | 0                           | 0                |
| internal transfer                                                                                                 | 0            | 0                        | 0                       | 0                  | 0                           | 0                |
| <b>Gross value at period end</b>                                                                                  | <b>6 662</b> | <b>42 124</b>            | <b>100 541</b>          | <b>4 397</b>       | <b>8 324</b>                | <b>162 048</b>   |
| <b>adjustment of fixed assets value in connection with conversion to IAS as of 1<sup>st</sup> of January 2011</b> | <b>(30)</b>  | <b>(442)</b>             | <b>(51)</b>             | <b>(9)</b>         | <b>(3)</b>                  | <b>(535)</b>     |
| <b>Accumulated depreciation at the beginning of the period</b>                                                    | <b>(600)</b> | <b>(20 661)</b>          | <b>(68 127)</b>         | <b>(3 034)</b>     | <b>(6 660)</b>              | <b>(99 082)</b>  |
| <b>Increase in accumulated depreciation</b>                                                                       | <b>0</b>     | <b>(340)</b>             | <b>(1 351)</b>          | <b>(122)</b>       | <b>(157)</b>                | <b>(1 970)</b>   |
| <b>Decrease in accumulated depreciation, including:</b>                                                           | <b>0</b>     | <b>0</b>                 | <b>145</b>              | <b>488</b>         | <b>11</b>                   | <b>644</b>       |
| liquidation and sale                                                                                              | 0            | 0                        | 145                     | 488                | 11                          | 644              |
| adjustment of accumulated depreciation associated with revaluation at period end                                  | 0            | 0                        | 0                       | 0                  | 0                           | 0                |
| other adjustments                                                                                                 | 0            | 0                        | 0                       | 0                  | 0                           | 0                |
| <b>Total accumulated depreciation at period end</b>                                                               | <b>(600)</b> | <b>(21 001)</b>          | <b>(69 333)</b>         | <b>(2 668)</b>     | <b>(6 806)</b>              | <b>(100 408)</b> |
| including: balance of impairment losses                                                                           | 0            | 0                        | 0                       | 0                  | 0                           | 0                |
| <b>Net value of tangible fixed assets at period end</b>                                                           | <b>6 032</b> | <b>20 681</b>            | <b>31 157</b>           | <b>1 720</b>       | <b>1 515</b>                | <b>61 105</b>    |
| including: effects of revaluation at period end                                                                   | 13 009       | 0                        | 0                       | 0                  | 0                           | 13 009           |
| <b>Tangible fixed assets under construction at period end</b>                                                     | <b>0</b>     | <b>215</b>               | <b>44</b>               | <b>0</b>           | <b>0</b>                    | <b>259</b>       |
| <b>Total net value of tangible fixed assets at period end</b>                                                     | <b>0</b>     | <b>0</b>                 | <b>0</b>                | <b>0</b>           | <b>0</b>                    | <b>70 255</b>    |

## 2.3 Note 1.2a – Perpetual Usufruct of Assets

| Data for the period from 1 <sup>st</sup> January 2026<br>to 31 <sup>st</sup> December 2026        | Perpetual<br>usufruct of land |
|---------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Net value at the beginning of the period</b>                                                   | <b>10 590</b>                 |
| <b>Gross value at the beginning of the period</b>                                                 | <b>10 757</b>                 |
| <b>Increases, including:</b>                                                                      | <b>(514)</b>                  |
| acquisition                                                                                       | 0                             |
| revaluation at the end of the period "+"                                                          | 0                             |
| Revaluation of the right-of-use assets arising from changes in lease payments under the agreement | 0                             |
| reversal of impairment loss "- " on revalued assets from previous period                          | (514)                         |
| <b>Decreases</b>                                                                                  | <b>0</b>                      |
| liquidation and sale                                                                              | 0                             |
| revaluation at the end of the period "- "                                                         | 0                             |
| internal transfer                                                                                 | 0                             |
| <b>Gross value at the end of the period</b>                                                       | <b>10 243</b>                 |
| <b>Accumulated depreciation at the beginning of the period</b>                                    | <b>(167)</b>                  |
| <b>Increase in accumulated depreciation</b>                                                       | <b>(174)</b>                  |
| <b>Decrease in accumulated depreciation including:</b>                                            | <b>0</b>                      |
| liquidation and sale                                                                              | 0                             |
| adjustment of accumulated depreciation associated with revaluation at the end of the period       | 0                             |
| <b>Total accumulated depreciation at the end of the period</b>                                    | <b>(341)</b>                  |
| including: effects of revaluation at the end of the period                                        | 7 596                         |
| <b>Total net value of perpetual usufruct at the end of the period</b>                             | <b>10 584</b>                 |

| Data for the period from 1 <sup>st</sup> January 2025<br>to 31 <sup>st</sup> December 2025        | Perpetual<br>usufruct of land |
|---------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Net value at the beginning of the period</b>                                                   | <b>8 920</b>                  |
| <b>Gross value at the beginning of the period</b>                                                 | <b>8 920</b>                  |
| <b>Increases, including:</b>                                                                      | <b>1 837</b>                  |
| acquisition                                                                                       | 0                             |
| revaluation at the end of the period "+"                                                          | 162                           |
| Revaluation of the right-of-use assets arising from changes in lease payments under the agreement | 1 675                         |
| reversal of impairment loss "- " on revalued assets from previous period                          | 0                             |
| <b>Decreases</b>                                                                                  | <b>0</b>                      |
| liquidation and sale                                                                              | 0                             |
| revaluation at the end of the period "- "                                                         | 0                             |
| internal transfer                                                                                 | 0                             |
| <b>Gross value at the end of the period</b>                                                       | <b>10 757</b>                 |
| <b>Accumulated depreciation at the beginning of the period</b>                                    | <b>0</b>                      |
| <b>Increase in accumulated depreciation</b>                                                       | <b>(167)</b>                  |
| <b>Decrease in accumulated depreciation including:</b>                                            | <b>0</b>                      |
| liquidation and sale                                                                              | 0                             |
| adjustment of accumulated depreciation associated with revaluation at the end of the period       | 0                             |
| <b>Total accumulated depreciation at the end of the period</b>                                    | <b>(167)</b>                  |
| including: effects of revaluation at the end of the period                                        | 7 596                         |
| <b>Total net value of perpetual usufruct at the end of the period</b>                             | <b>10 590</b>                 |

| Data for the period from 1 <sup>st</sup> January 2025<br>to 31 <sup>st</sup> December 2025 | Perpetual<br>usufruct of land |
|--------------------------------------------------------------------------------------------|-------------------------------|
| Net value at the beginning of the period                                                   | 8 920                         |
| Gross value at the beginning of the period                                                 | 8 920                         |
| <b>Increases, including:</b>                                                               | <b>0</b>                      |
| acquisition                                                                                | 0                             |
| revaluation at period end "+"                                                              | 0                             |
| reversal of impairment loss "- " on revalued assets from previous period                   | 0                             |
| <b>Decreases</b>                                                                           | <b>0</b>                      |
| liquidation and sale                                                                       | 0                             |
| revaluation at period end "- "                                                             | 0                             |
| internal transfer                                                                          | 0                             |
| <b>Gross value at period end</b>                                                           | <b>8 920</b>                  |
| Accumulated depreciation at the beginning of the period                                    | 0                             |
| <b>Increase in accumulated depreciation</b>                                                | <b>0</b>                      |
| <b>Decrease in accumulated depreciation including:</b>                                     | <b>0</b>                      |
| liquidation and sale                                                                       | 0                             |
| adjustment of accumulated depreciation associated with revaluation at period end           | 0                             |
| <b>Total accumulated depreciation at period end</b>                                        | <b>0</b>                      |
| including: effects of revaluation at period end                                            | 7 433                         |
| <b>Total net value of perpetual usufruct at period end</b>                                 | <b>8 920</b>                  |

## 2.4 Note 1.3 – Structure of Intangible Assets.

| Specification / data in PLN thousand                   | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|--------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Net value of intangible assets, including:</b>      | <b>988</b>                                | <b>1 015</b>                                 | <b>3 660</b>                              |
| Development works cost                                 | 0                                         | 0                                            | 698                                       |
| Computer software                                      | 415                                       | 442                                          | 1 098                                     |
| Development works in progress                          | 573                                       | 573                                          | 1 864                                     |
| <b>Additional information:</b>                         |                                           |                                              |                                           |
| <i>Intangible assets under finance lease agreement</i> | <b>0</b>                                  | <b>0</b>                                     | <b>0</b>                                  |

## 2.5 Note 1.4 – Changes in the Structure of Intangible Assets.

| Data for the period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 | Development works cost | Computer software | Total    |
|--------------------------------------------------------------------------------------|------------------------|-------------------|----------|
| Net value at the beginning of the period                                             | 573                    | 442               | 1 015    |
| Gross value at the beginning of the period                                           | 7 039                  | 3 291             | 10 330   |
| Increases including:                                                                 | 0                      | 103               | 103      |
| Acquisition                                                                          | 0                      | 103               | 103      |
| Decreases                                                                            | 0                      | 0                 | 0        |
| Gross value at the end of the period                                                 | 7 039                  | 3 394             | 10 433   |
| Accumulated amortization at the beginning of the period                              | (7 039)                | (2 849)           | (9 888)  |
| Increase in accumulated amortization                                                 | 0                      | (130)             | (130)    |
| Decrease in accumulated amortization                                                 | 0                      | 0                 | 0        |
| Total accumulated amortization at the end of the period                              | (7 039)                | (2 979)           | (10 018) |
| Balance of impairment losses                                                         | 0                      | 0                 | 0        |
| Development works in progress                                                        | 573                    | 0                 | 573      |
| Impairment losses on development work in progress                                    | 0                      | 0                 | 0        |
| Net value at the end of the period                                                   | 573                    | 415               | 988      |

| Data for the period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 | Development works cost | Computer software | Total    |
|-----------------------------------------------------------------------------------------|------------------------|-------------------|----------|
| Net value at the beginning of the period                                                | 2 970                  | 837               | 3 807    |
| Gross value at the beginning of the period                                              | 8 086                  | 4 059             | 12 415   |
| Increases including:                                                                    | 0                      | 449               | 449      |
| Acquisition                                                                             | 0                      | 449               | 449      |
| Decreases                                                                               | (1 047)                | (1 217)           | (2 264)  |
| Gross value at the end of the period                                                    | 7 039                  | 3 291             | 10 330   |
| Accumulated amortization at the beginning of the period                                 | (6 980)                | (3 222)           | (10 202) |
| Increase in accumulated amortization                                                    | (1 106)                | (614)             | (1 720)  |
| Decrease in accumulated amortization                                                    | 1 047                  | 987               | 2 034    |
| Total accumulated amortization at the end of the period                                 | (7 039)                | (2 849)           | (9 888)  |
| Balance of impairment losses                                                            | 0                      | 0                 | 0        |
| Development works in progress                                                           | 1 863                  | 0                 | 1 863    |
| Impairment losses on development work in progress                                       | (1 290)                | 0                 | (1 290)  |
| Net value at the end of the period                                                      | 573                    | 442               | 1 015    |

| <b>Data for the period from 1<sup>st</sup> January 2025 to 31<sup>st</sup> March 2025</b> | <b>Development works cost</b> | <b>Computer software</b> | <b>Total</b>    |
|-------------------------------------------------------------------------------------------|-------------------------------|--------------------------|-----------------|
| <b>Net value at the beginning of the period</b>                                           | <b>2 970</b>                  | <b>837</b>               | <b>3 807</b>    |
| <b>Gross value at the beginning of the period</b>                                         | <b>8 086</b>                  | <b>4 059</b>             | <b>12 145</b>   |
| Increases including:                                                                      | 0                             | 409                      | 409             |
| Acquisition                                                                               | 0                             | 409                      | 409             |
| Decreases                                                                                 | 0                             | 0                        | 0               |
| <b>Gross value at the end of the period</b>                                               | <b>8 086</b>                  | <b>4 468</b>             | <b>12 554</b>   |
| <b>Accumulated amortization at the beginning of the period</b>                            | <b>(6 980)</b>                | <b>(3 222)</b>           | <b>(10 202)</b> |
| Increase in accumulated amortization                                                      | (408)                         | (148)                    | (556)           |
| Decrease in accumulated amortization                                                      | 0                             | 0                        | 0               |
| <b>Total accumulated amortization at the end of the period</b>                            | <b>(7 388)</b>                | <b>(3 370)</b>           | <b>(10 758)</b> |
| Balance of impairment losses                                                              | 0                             | 0                        | 0               |
| <b>Development works in progress</b>                                                      | <b>1 864</b>                  | <b>0</b>                 | <b>1 864</b>    |
| <b>Impairment losses on development work in progress</b>                                  | <b>0</b>                      | <b>0</b>                 | <b>0</b>        |
| <b>Net value at the end of the period</b>                                                 | <b>2 562</b>                  | <b>1 098</b>             | <b>3 660</b>    |

## 2.6 Note 2.1 – Long-term and Short-term Receivables by Category.

| Specification / data in PLN thousand                                                    | Period end<br>31 <sup>st</sup> March<br>2026 | Period end<br>31 <sup>st</sup> December<br>2025 | Period end<br>31 <sup>st</sup> March<br>2025 |
|-----------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|----------------------------------------------|
| <b>Trade receivables and other long-term receivables by category</b>                    |                                              |                                                 |                                              |
| Trade receivables                                                                       | 0                                            | 0                                               | 0                                            |
| Long-term loans granted                                                                 | 0                                            | 0                                               | 0                                            |
| Shares and stocks in other entities                                                     | 0                                            | 0                                               | 0                                            |
| Impairment losses                                                                       | 0                                            | 0                                               | 0                                            |
| <b>Total net value of loans and long-term financial receivables</b>                     | <b>0</b>                                     | <b>0</b>                                        | <b>0</b>                                     |
| Receivables arising from the advances transferred for tangible fixed assets acquisition | 0                                            | 0                                               | 975                                          |
| Impairment losses                                                                       | 0                                            | 0                                               | 0                                            |
| <b>Total net value of long-term non-financial receivables</b>                           | <b>0</b>                                     | <b>0</b>                                        | <b>975</b>                                   |
| <b>Total net value of trade receivables and other long-term receivables</b>             | <b>0</b>                                     | <b>0</b>                                        | <b>975</b>                                   |
| <b>Trade receivables and other short-term receivables by category</b>                   |                                              |                                                 |                                              |
| Gross value of trade receivables and other receivables from associated entities         | 0                                            | 36                                              | 0                                            |
| Gross value of trade receivables and other receivables from other entities              | 7 536                                        | 6 129                                           | 9 115                                        |
| Short-term loans granted                                                                | 5 083                                        | 9 758                                           | 2 647                                        |
| Short-term loans granted to related entities                                            | 1 529                                        | 0                                               | 709                                          |
| <i>Write-offs updating the granted loans</i>                                            | 0                                            | 0                                               | 0                                            |
| Impairment losses                                                                       | (2 212)                                      | (2 212)                                         | (1 563)                                      |
| <b>Total net value of loans and financial short-term receivables</b>                    | <b>11 936</b>                                | <b>13 711</b>                                   | <b>10 908</b>                                |
| Receivables arising from advances transferred for inventory acquisition                 | 645                                          | 243                                             | 9                                            |
| Tax receivables                                                                         | 4 480                                        | 2 702                                           | 2 655                                        |
| Other receivables                                                                       | 391                                          | 374                                             | 2 823                                        |
| Short-term prepayments                                                                  | 1 421                                        | 262                                             | 1 428                                        |
| Impairment losses                                                                       | 0                                            | 0                                               | 0                                            |
| <b>Total net value of short-term non-financial receivables</b>                          | <b>6 937</b>                                 | <b>3 581</b>                                    | <b>6 915</b>                                 |
| <b>Total net value of trade receivables and other short-term receivables</b>            | <b>18 873</b>                                | <b>17 292</b>                                   | <b>17 823</b>                                |
| <b>Total trade receivables and other long-term and short-term receivables</b>           | <b>18 873</b>                                | <b>17 292</b>                                   | <b>18 798</b>                                |

## 2.7 Note 2.2 – Change in Impairment Losses on Receivables and the Age Structure of Trade Receivables.

| Specification / data in PLN thousand                                                   | Period end<br>31 <sup>st</sup> March<br>2026 | Period end<br>31 <sup>st</sup> December<br>2025 | Period end<br>31 <sup>st</sup> March<br>2025 |
|----------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|----------------------------------------------|
| <b>Current trade receivables</b>                                                       | <b>4 889</b>                                 | <b>2 664</b>                                    | <b>6 814</b>                                 |
| <b>Overdue trade receivables, including:</b>                                           | <b>2 647</b>                                 | <b>3 501</b>                                    | <b>2 301</b>                                 |
| up to 30 days                                                                          | 463                                          | 639                                             | 146                                          |
| between 31 and 60 days                                                                 | 79                                           | 707                                             | 117                                          |
| between 61 and 90 days                                                                 | 51                                           | 29                                              | 13                                           |
| between 91 and 180 days                                                                | 6                                            | 38                                              | 554                                          |
| between 181 and 365 days                                                               | 3                                            | 75                                              | 653                                          |
| over 365 days                                                                          | 2 045                                        | 2 013                                           | 818                                          |
| <b>Total gross value of trade receivables</b>                                          | <b>7 536</b>                                 | <b>6 165</b>                                    | <b>9 115</b>                                 |
| Write-downs of receivables at the beginning of the period                              | (2 212)                                      | (1 569)                                         | (1 569)                                      |
| Recognition of write-downs of receivables during period +                              | 0                                            | (664)                                           | 0                                            |
| Reversal of impairment losses in the period as a result of cancellation of receivables | 0                                            | 1                                               | 0                                            |
| Reversal of impairment losses in the period as a result of payment                     | 0                                            | 20                                              | 6                                            |
| <b>Write-downs of the receivables at the end of the period</b>                         | <b>(2 212)</b>                               | <b>(2 212)</b>                                  | <b>(1 563)</b>                               |
| <b>Total net value of trade receivables</b>                                            | <b>5 324</b>                                 | <b>3 953</b>                                    | <b>7 552</b>                                 |

## 2.8 Note 2.3 – Lease Receivables.

No lease receivables arose throughout the quarter covered by the *Condensed Quarterly Separate Financial Statements*; therefore, this item has not been presented therein.

## 2.9 Note 3 – Change in Impairment Losses on Inventory and Inventory Structure by Type.

| Specification / data in PLN thousand                                 | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|----------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Gross value of inventory, including:</b>                          | <b>32 360</b>                             | <b>30 047</b>                                | <b>45 461</b>                             |
| Materials                                                            | 17 916                                    | 17 328                                       | 19 522                                    |
| Semi-finished products and work in progress                          | 13 054                                    | 11 405                                       | 24 572                                    |
| Finished products                                                    | 64                                        | 64                                           | 64                                        |
| Goods                                                                | 1 326                                     | 1 250                                        | 1 303                                     |
| <b>Impairment losses on inventory, including:</b>                    | <b>(277)</b>                              | <b>(277)</b>                                 | <b>(432)</b>                              |
| <i>Goods</i>                                                         | (133)                                     | (133)                                        | (304)                                     |
| <i>Materials</i>                                                     | (25)                                      | (25)                                         | (25)                                      |
| <i>Semi-finished products and work in progress</i>                   | (117)                                     | (117)                                        | (101)                                     |
| <i>Finished products</i>                                             | (2)                                       | (2)                                          | (2)                                       |
| <b>Value of inventory disclosed in the Balance Sheet, including:</b> | <b>32 083</b>                             | <b>29 770</b>                                | <b>45 029</b>                             |
| Materials                                                            | 17 783                                    | 17 195                                       | 19 218                                    |
| Semi-finished products and work in progress                          | 12 937                                    | 11 288                                       | 24 471                                    |
| Finished products                                                    | 62                                        | 62                                           | 62                                        |
| Goods                                                                | 1 301                                     | 1 225                                        | 1 278                                     |
| <b>Additional information:</b>                                       |                                           |                                              |                                           |
| Value of basic materials recognised as expense in the period         | 2 399                                     | 21 963                                       | 10 640                                    |

## 2.10 Note 4 – Liabilities Arising from Credits and Loans.

| Specification / data in PLN thousand                                                        | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|---------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| Long-term bank loans and credits                                                            | 3 248                                     | 1 434                                        | 2 801                                     |
| Short-term bank loans and credits                                                           | 7 187                                     | 4 074                                        | 2 592                                     |
| <b>Total liabilities arising from credits and loans, including those due in the period:</b> | <b>10 435</b>                             | <b>5 508</b>                                 | <b>5 393</b>                              |
| up to 1 year                                                                                | 7 187                                     | 4 074                                        | 2 592                                     |
| between 1 and 3 years                                                                       | 2 294                                     | 1 434                                        | 2 708                                     |
| between 3 and 5 years                                                                       | 954                                       | 0                                            | 93                                        |

In the period from 1<sup>st</sup> January 2017 to 31<sup>st</sup> March 2017, the Parent Company did not use any loans granted by other entities or natural persons.

## 2.11 Note 5 – Long-term and Short-term Non-financial Liabilities.

| Specification / data in PLN thousand                                  | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|-----------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Other long-term non-financial liabilities, including:</b>          | <b>8 712</b>                              | <b>1 825</b>                                 | <b>5 326</b>                              |
| Deferred income (EU funds subsidies)                                  | 8 712                                     | 1 825                                        | 5 326                                     |
| <b>Other short-term non-financial liabilities, including:</b>         | <b>7 975</b>                              | <b>14 318</b>                                | <b>8 675</b>                              |
| Advances received for supplies and services                           | 0                                         | 0                                            | 0                                         |
| Tax, social security, and remuneration liabilities                    | 2 834                                     | 2 039                                        | 2 550                                     |
| Other liabilities and settlements                                     | 1 582                                     | 1 570                                        | 2 351                                     |
| Deferred income (EU funds subsidies received)                         | 3 559                                     | 10 709                                       | 3 774                                     |
| <b>Total other long-term and short-term non-financial liabilities</b> | <b>16 687</b>                             | <b>16 143</b>                                | <b>14 001</b>                             |

## 2.12 Note 6 – Long-term and Short-term Financial Liabilities.

| Specification / data in PLN thousand                                                    | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|-----------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Other long-term financial liabilities, including:</b>                                | <b>1 650</b>                              | <b>1 556</b>                                 | <b>0</b>                                  |
| Finance lease liabilities                                                               | 1 650                                     | 1 556                                        | 0                                         |
| Other financial liabilities                                                             | 0                                         | 0                                            | 0                                         |
| <b>Trade liabilities and other short-term financial liabilities, including:</b>         | <b>3 396</b>                              | <b>2 320</b>                                 | <b>10 213</b>                             |
| Trade liabilities to related entities                                                   | 0                                         | 0                                            | 0                                         |
| Trade liabilities to other entities                                                     | 3 396                                     | 2 234                                        | 10 213                                    |
| Finance lease agreements liabilities                                                    | 0                                         | 86                                           | 0                                         |
| <b>Total trade liabilities and other long-term and short-term financial liabilities</b> | <b>5 046</b>                              | <b>3 886</b>                                 | <b>10 213</b>                             |

## 2.13 Note 7 – Change in Long-term and Short-term Provisions.

| Specification / data in PLN thousand          | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|-----------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Provisions for liabilities, including:</b> | <b>919</b>                                | <b>967</b>                                   | <b>1 954</b>                              |
| Provisions for long-term employee benefits    | 351                                       | 351                                          | 266                                       |
| Provisions for short-term employee benefits   | 509                                       | 509                                          | 1 587                                     |
| Other long-term provisions                    | 0                                         | 0                                            | 0                                         |
| Other short-term provisions                   | 59                                        | 107                                          | 101                                       |

#### 2.14 Note 8.1 – Change in Deferred Income Tax Provisions.

| Specification / data in PLN thousand                                                                                    | Period end<br>31 <sup>st</sup> March<br>2026 | Period end 31 <sup>st</sup><br>December<br>2025 | Period end<br>31 <sup>st</sup> March<br>2025 |
|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|----------------------------------------------|
| <b>Total provisions for deferred income tax at the beginning of the period:</b>                                         | <b>4 025</b>                                 | <b>4 690</b>                                    | <b>4 690</b>                                 |
| Change in deferred income tax provision settled with Revaluation reserve item                                           | 0                                            | 60                                              | 0                                            |
| Change in deferred income tax provision settled with financial result                                                   | (35)                                         | (725)                                           | (146)                                        |
| <b>Total deferred income tax provisions at the end of the period, including:</b>                                        | <b>3 990</b>                                 | <b>4 025</b>                                    | <b>4 544</b>                                 |
| Deferred income tax provisions settled with Revaluation reserve item                                                    | 2 536                                        | 2 536                                           | 2 477                                        |
| Deferred income tax provisions settled with financial result                                                            | 1 454                                        | 1 489                                           | 2 067                                        |
| <b>Deferred income tax assets subject to compensation with deferred income tax provisions</b>                           | <b>(954)</b>                                 | <b>(879)</b>                                    | <b>0</b>                                     |
| <b>Total (per balance) deferred income tax provisions recognised in the Balance Sheet at the end of the fiscal year</b> | <b>3 036</b>                                 | <b>3 146</b>                                    | <b>4 554</b>                                 |

#### 2.15 Note 8.2 – Change in Deferred Income Tax Assets.

| Specification / data in PLN thousand                                                                                | Period end<br>31 <sup>st</sup> March<br>2026 | Period end<br>31 <sup>st</sup> December<br>2025 | Period end<br>31 <sup>st</sup> March<br>2025 |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|----------------------------------------------|
| <b>Deferred income tax assets at the beginning of the period</b>                                                    | <b>879</b>                                   | <b>729</b>                                      | <b>729</b>                                   |
| Change in assets settled with financial result                                                                      | 75                                           | 150                                             | 32                                           |
| <b>Deferred income tax assets at the end of the period</b>                                                          | <b>954</b>                                   | <b>897</b>                                      | <b>761</b>                                   |
| Deferred income tax assets subject to compensation with deferred income tax provisions                              | (954)                                        | (879)                                           | 0                                            |
| <b>Total (per balance) deferred income tax assets recognised in the Balance Sheet at the end of the fiscal year</b> | <b>0</b>                                     | <b>0</b>                                        | <b>761</b>                                   |

#### 2.16 Note 8.3 – Lease Liabilities

No lease receivables arose throughout the quarter covered by the *Condensed Quarterly Financial Statements*; therefore, this item has not been presented.

#### 2.17 Note 9 – Revenue Structure.

| Specification / data in PLN thousand                                  | Period end<br>31 <sup>st</sup> March<br>2026 | Period end 31 <sup>st</sup><br>December<br>2025 | Period end<br>31 <sup>st</sup> March<br>2025 |
|-----------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|----------------------------------------------|
| <b>Sales revenue according to material structure, including:</b>      | <b>9 546</b>                                 | <b>101 272</b>                                  | <b>33 895</b>                                |
| Revenue from the sale of products and services                        | 8 220                                        | 95 695                                          | 32 561                                       |
| Revenue from the sale of goods and materials                          | 1 183                                        | 5 102                                           | 1 168                                        |
| Revenue from rent and lease of investment property and other property | 143                                          | 475                                             | 166                                          |
| <b>Additional information:</b>                                        |                                              |                                                 |                                              |
| Revenue from sales to related entities                                | 8                                            | 265                                             | 55                                           |

## 2.18 Note 10.1 – Cost Structure (Functional Layout).

| Specification / data in PLN thousand                               | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|--------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| Manufacturing cost of sold products, services, goods and materials | 10 249                                    | 88 012                                       | 24 982                                    |
| Distribution costs                                                 | 3 719                                     | 3 852                                        | 1 004                                     |
| General and administrative expenses                                | 1 693                                     | 7 799                                        | 2 065                                     |
| <b>Total operating costs (functional layout)</b>                   | <b>15 661</b>                             | <b>99 663</b>                                | <b>28 051</b>                             |

## 2.19 Note 10.2 – Cost Structure (by Type).

| Specification / data in PLN thousand                                                                             | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| Depreciation and amortisation                                                                                    | 2 677                                     | 9 793                                        | 2 399                                     |
| Materials and energy consumption                                                                                 | 4 533                                     | 30 906                                       | 13 162                                    |
| Outsourcing                                                                                                      | 4 077                                     | 22 299                                       | 6 454                                     |
| Taxes and fees                                                                                                   | 292                                       | 1 056                                        | 247                                       |
| Employee benefits costs                                                                                          | 4 533                                     | 18 063                                       | 4 169                                     |
| Other costs                                                                                                      | 299                                       | 1 194                                        | 334                                       |
| Write-down of the value of product inventory                                                                     | 0                                         | 0                                            | 0                                         |
| <b>Total costs by type</b>                                                                                       | <b>16 411</b>                             | <b>83 311</b>                                | <b>26 765</b>                             |
| Change in inventory of finished products, work in progress                                                       | (1 484)                                   | 13 131                                       | 578                                       |
| Production costs of products for own needs                                                                       | 0                                         | 0                                            | 0                                         |
| Selling cost of goods and materials                                                                              | 733                                       | 3 221                                        | 708                                       |
| <b>Total cost of sales including sales of products, goods, materials and general and administrative expenses</b> | <b>15 661</b>                             | <b>99 663</b>                                | <b>28 051</b>                             |

## 2.20 Note 11 – Structure of Other Operating Income.

| Specification / data in PLN thousand                                                         | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|----------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Other operating income, including:</b>                                                    | <b>502</b>                                | <b>3 061</b>                                 | <b>372</b>                                |
| Profit on non-financial tangible fixed assets sale                                           | 95                                        | 0                                            | 7                                         |
| EU funds subsidies, accounted in proportion to depreciation and amortization of fixed assets | 263                                       | 2 519                                        | 245                                       |
| EU funds subsidies accounted parallel to costs incurred                                      | 0                                         | 0                                            | 0                                         |
| Other subsidies received                                                                     | 33                                        | 252                                          | 69                                        |
| Reversed write-downs of receivables as a result of payment                                   | 0                                         | 30                                           | 7                                         |
| Reversed write-downs of material inventory                                                   | 0                                         | 0                                            | 0                                         |
| Reimbursement of legal costs                                                                 | 0                                         | 0                                            | 0                                         |
| Compensation received                                                                        | 85                                        | 76                                           | 31                                        |
| Other operating income                                                                       | 26                                        | 173                                          | 13                                        |
| Reversal of impairment loss on tangible fixed assets                                         | 0                                         | 0                                            | 0                                         |

## 2.21 Note 12 – Structure of Other Operating Expense.

| Specification / data in PLN thousand                | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|-----------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Other operating expense, including:</b>          | <b>11</b>                                 | <b>3 070</b>                                 | <b>33</b>                                 |
| Loss on sale of non-financial tangible fixed assets | 0                                         | 277                                          | 0                                         |
| Write-downs of receivables revaluation              | 0                                         | 664                                          | 0                                         |
| Write-downs of inventory                            | 11                                        | (155)                                        | 0                                         |
| Write-downs of tangible fixed assets                | 0                                         | 0                                            | 0                                         |
| Costs of court proceedings                          | 0                                         | 226                                          | 0                                         |
| Donations                                           | 0                                         | 30                                           | 0                                         |
| Decrease in investment property fair value          | 0                                         | 417                                          | 0                                         |
| Compensation paid for poor service and repair costs | 0                                         | 161                                          | 2                                         |
| Other operating expense                             | 0                                         | 1 450                                        | 31                                        |

## 2.22 Note 13 – Structure of Finance Income.

| Specification / data in PLN thousand                          | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|---------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Finance income, including:</b>                             | <b>601</b>                                | <b>5 924</b>                                 | <b>1 237</b>                              |
| Interest on overdue payment of receivables                    | 0                                         | 0                                            | 1                                         |
| Reversed write-downs of the interest receivables              | 0                                         | 7                                            | 0                                         |
| Interest on bank deposits                                     | 0                                         | 42                                           | 19                                        |
| Interest on loans granted                                     | 38                                        | 56                                           | 9                                         |
| Interest on receivables arising from finance lease agreements | 0                                         | 56                                           | 0                                         |
| Profit from disposal of investment                            | 563                                       | 2 981                                        | 463                                       |
| Revaluation of investment                                     | 0                                         | 2 771                                        | 682                                       |
| Profits from currency fluctuations                            | 0                                         | 8                                            | 61                                        |
| Other finance income                                          | 0                                         | 3                                            | 2                                         |

## 2.23 Note 14 – Structure of Finance Cost.

| Specification / data in PLN thousand                | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|-----------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Finance cost, including:</b>                     | <b>638</b>                                | <b>2 895</b>                                 | <b>519</b>                                |
| Interest on budget commitments                      | 0                                         | 2                                            | 0                                         |
| Interest on bank loans                              | 56                                        | 195                                          | 29                                        |
| Interest on overdue payment of liabilities          | 0                                         | 0                                            | 0                                         |
| Interest on finance lease agreements                | 0                                         | 0                                            | 0                                         |
| Interest and commissions on the factoring agreement | 0                                         | 0                                            | 0                                         |
| Interest on loans                                   | 24                                        | 96                                           | 33                                        |
| Revaluation of financial assets (granted loans)     | 514                                       | 2 484                                        | 446                                       |
| Losses from currency fluctuations                   | 18                                        | 0                                            | 0                                         |
| Other finance cost                                  | 26                                        | 118                                          | 11                                        |

## 2.24 Note 15 – Income Tax.

| Specification / data in PLN thousand                     | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|----------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| Statutory income tax rate                                | 19%                                       | 19%                                          | 19%                                       |
| <b>Current income tax</b>                                | <b>106</b>                                | <b>231</b>                                   | <b>89</b>                                 |
| <b>Deferred income tax, including:</b>                   | <b>(110)</b>                              | <b>(875)</b>                                 | <b>(178)</b>                              |
| Change in deferred income tax assets                     | (75)                                      | (150)                                        | (32)                                      |
| Change in deferred income tax provisions                 | (35)                                      | (725)                                        | (146)                                     |
| <b>Income tax disclosed in Profit and Loss Statement</b> | <b>(4)</b>                                | <b>(644)</b>                                 | <b>(89)</b>                               |

## 2.25 Note 16 – Operating Segments.

| Specification / data in PLN thousand for the period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 | Products and services | Wholesale  | Items not allocated to segments | Total (the Company) |
|----------------------------------------------------------------------------------------------------------------------|-----------------------|------------|---------------------------------|---------------------|
| Revenue from sale of products, services, goods and materials                                                         | 8 564                 | 982        | 0                               | 9 546               |
| Cost of sales                                                                                                        | (9 670)               | (579)      | 0                               | (10 249)            |
| <b>Gross profit (loss) from sales</b>                                                                                | <b>(1 106)</b>        | <b>403</b> | <b>0</b>                        | <b>(703)</b>        |
| Distribution costs                                                                                                   | (3 387)               | (332)      | 0                               | (3 719)             |
| General and administrative expenses and other operating income and cost                                              | 0                     | 0          | (3 202)                         | (1 202)             |
| <b>Operating profit (loss)</b>                                                                                       | <b>(4 493)</b>        | <b>71</b>  | <b>(1 202)</b>                  | <b>(5 624)</b>      |
| Finance income                                                                                                       | 0                     | 0          | 601                             | 601                 |
| Finance cost                                                                                                         | 0                     | 0          | (638)                           | (638)               |
| <b>Profit (loss) before tax</b>                                                                                      | <b>(4 493)</b>        | <b>71</b>  | <b>(1 239)</b>                  | <b>(5 660)</b>      |
| Income tax                                                                                                           | 0                     | 0          | 4                               | 4                   |
| <b>Net profit (loss)</b>                                                                                             | <b>(4 493)</b>        | <b>71</b>  | <b>(1 235)</b>                  | <b>(5 656)</b>      |

| Specification / data in PLN thousand for the period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 | Products and services | Wholesale    | Items not allocated to segments | Total (the Company) |
|----------------------------------------------------------------------------------------------------------------------|-----------------------|--------------|---------------------------------|---------------------|
| Net tangible fixed assets and intangible assets                                                                      | 84 085                | 2 474        | 3 008                           | 89 567              |
| Investment property                                                                                                  | 0                     | 0            | 595                             | 595                 |
| Deferred income tax assets and long-term financial assets                                                            | 0                     | 0            | 21 833                          | 21 833              |
| Inventory                                                                                                            | 30 782                | 1 301        | 0                               | 32 083              |
| Trade receivables (net value)                                                                                        | 5 046                 | 107          | 171                             | 5 324               |
| Unallocated current assets                                                                                           | 0                     | 0            | 41 273                          | 41 273              |
| <b>Total assets</b>                                                                                                  | <b>119 913</b>        | <b>3 882</b> | <b>66 880</b>                   | <b>190 675</b>      |
| Trade liabilities                                                                                                    | 2 343                 | 510          | 543                             | 3 396               |
| Deferred income                                                                                                      | 0                     | 0            | 12 271                          | 12 271              |
| Credits, loans and liabilities arising from finance lease agreements                                                 | 0                     | 0            | 12 085                          | 12 085              |
| Unallocated liabilities and provisions                                                                               | 0                     | 0            | 8 379                           | 8 379               |
| <b>Total liabilities and provisions</b>                                                                              | <b>2 343</b>          | <b>510</b>   | <b>33 278</b>                   | <b>36 131</b>       |

| Specification / data in PLN thousand for the period<br>from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 | Products and<br>services | Wholesale    | Items not<br>allocated<br>to segments | Total (the<br>Company) |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------|---------------------------------------|------------------------|
| Revenue from sale of products, services, goods and materials                                                               | 96 938                   | 4 334        | 0                                     | 101 272                |
| Cost of sales                                                                                                              | (85 316)                 | (2 696)      | 0                                     | (88 012)               |
| <b>Gross profit (loss) from sales</b>                                                                                      | <b>11 622</b>            | <b>1 638</b> | <b>0</b>                              | <b>13 260</b>          |
| Distribution costs                                                                                                         | (2 193)                  | (1 659)      | 0                                     | (3 852)                |
| General and administrative expenses and other operating<br>income and cost                                                 | 0                        | 0            | (7 808)                               | (7 808)                |
| <b>Operating profit (loss)</b>                                                                                             | <b>9 429</b>             | <b>(21)</b>  | <b>(7 808)</b>                        | <b>1 600</b>           |
| Finance income                                                                                                             | 0                        | 0            | 5 924                                 | 5 924                  |
| Finance cost                                                                                                               | 0                        | 0            | (2 895)                               | (2 895)                |
| <b>Profit (loss) before tax</b>                                                                                            | <b>9 429</b>             | <b>(21)</b>  | <b>(4 779)</b>                        | <b>4 629</b>           |
| Income tax                                                                                                                 | 0                        | 0            | 644                                   | 644                    |
| <b>Net profit (loss)</b>                                                                                                   | <b>9 429</b>             | <b>(21)</b>  | <b>(4 135)</b>                        | <b>5 273</b>           |

| Specification / data in PLN thousand for the period<br>from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 | Products and<br>services | Wholesale    | Items not<br>allocated<br>to segments | Total (the<br>Company) |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------|---------------------------------------|------------------------|
| Tangible fixed assets and intangible assets                                                                                | 87 035                   | 2 504        | 12 327                                | 101 866                |
| Investment property                                                                                                        | 0                        | 0            | 595                                   | 595                    |
| Deferred income tax assets and long-term financial assets                                                                  | 0                        | 0            | 38 154                                | 38 154                 |
| Inventory                                                                                                                  | 28 545                   | 1 225        | 0                                     | 29 770                 |
| Trade receivables (net value)                                                                                              | 3 723                    | 41           | 189                                   | 3 953                  |
| Unallocated current assets                                                                                                 | 0                        | 0            | 15 512                                | 15 512                 |
| <b>Total assets</b>                                                                                                        | <b>119 303</b>           | <b>3 770</b> | <b>66 777</b>                         | <b>189 850</b>         |
| Trade liabilities                                                                                                          | 1 307                    | 249          | 678                                   | 2 234                  |
| Deferred income                                                                                                            | 0                        | 0            | 12 534                                | 12 534                 |
| Credits, loans and liabilities arising from finance lease<br>agreements                                                    | 0                        | 0            | 7 160                                 | 7 160                  |
| Unallocated liabilities and provisions                                                                                     | 0                        | 0            | 7 722                                 | 7 722                  |
| <b>Total liabilities and provisions</b>                                                                                    | <b>1 307</b>             | <b>249</b>   | <b>28 094</b>                         | <b>29 650</b>          |

| Specification / data in PLN thousand for the period<br>from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 | Products and<br>services | Wholesale   | Items not<br>allocated<br>to segments | Total (the<br>Company) |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|---------------------------------------|------------------------|
| Revenue from sale of products, services, goods and materials                                                            | 32 826                   | 1 069       | 0                                     | 33 895                 |
| Cost of sales                                                                                                           | (24 342)                 | (640)       | 0                                     | (24 982)               |
| <b>Gross profit (loss) from sales</b>                                                                                   | <b>8 484</b>             | <b>429</b>  | <b>0</b>                              | <b>8 913</b>           |
| Distribution costs                                                                                                      | (625)                    | (468)       | 0                                     | (1 093)                |
| General and administrative expenses and other operating<br>income and cost                                              | 0                        | 0           | (1 637)                               | (1 637)                |
| <b>Operating profit (loss)</b>                                                                                          | <b>7 859</b>             | <b>(39)</b> | <b>(1 637)</b>                        | <b>6 183</b>           |
| Finance income                                                                                                          | 0                        | 0           | 1 237                                 | 1 237                  |
| Finance cost                                                                                                            | 0                        | 0           | (519)                                 | (519)                  |
| <b>Profit (loss) before tax</b>                                                                                         | <b>7 859</b>             | <b>(39)</b> | <b>(919)</b>                          | <b>6 901</b>           |
| Income tax                                                                                                              | 0                        | 0           | 89                                    | 89                     |
| <b>Net profit (loss)</b>                                                                                                | <b>7 859</b>             | <b>(39)</b> | <b>(830)</b>                          | <b>6 990</b>           |

| Specification / data in PLN thousand for the period<br>from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 | Products and<br>services | Wholesale    | Items not<br>allocated<br>to segments | Total (the<br>Company) |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------|---------------------------------------|------------------------|
| Tangible fixed assets and intangible assets                                                                             | 67 467                   | 2 217        | 3 431                                 | 73 115                 |
| Investment property                                                                                                     | 0                        | 0            | 1 425                                 | 1 425                  |
| Deferred income tax assets and long-term financial assets                                                               | 0                        | 0            | 17 196                                | 17 196                 |
| Inventory                                                                                                               | 43 751                   | 1 278        | 0                                     | 45 029                 |
| Trade receivables (net value)                                                                                           | 7 110                    | 250          | 192                                   | 7 552                  |
| Unallocated current assets                                                                                              | 0                        | 0            | 60 973                                | 60 973                 |
| <b>Total assets</b>                                                                                                     | <b>118 328</b>           | <b>3 745</b> | <b>83 217</b>                         | <b>205 290</b>         |
| Trade liabilities                                                                                                       | 9 145                    | 275          | 793                                   | 10 213                 |
| Deferred income                                                                                                         | 0                        | 0            | 9 100                                 | 9 100                  |
| Credits, loans and liabilities arising from finance lease<br>agreements                                                 | 0                        | 0            | 5 393                                 | 5 393                  |
| Unallocated liabilities and provisions                                                                                  | 0                        | 0            | 11 424                                | 11 424                 |
| <b>Total liabilities and provisions</b>                                                                                 | <b>9 145</b>             | <b>275</b>   | <b>26 710</b>                         | <b>36 130</b>          |

## 2.26 Note 17 – Contingent Receivables, Contingent Liabilities.

Throughout the reporting period, no contingent receivables arose in respect of the Borrower in connection with the security provided for the long-term loan granted by the Company in the form of a mortgage over property and a registered pledge over fixed assets. The Company did not identify any events giving rise to the need to enforce the aforementioned security or resulting in the recognition of contingent receivables in this respect.

| Specification / data in PLN thousand                                                                                      | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Promissory notes issued as collateral, including:</b>                                                                  | <b>64 752</b>                             | <b>65 328</b>                                | <b>64 842</b>                             |
| bank loans                                                                                                                | 23 592                                    | 23 592                                       | 23 592                                    |
| lease liabilities                                                                                                         | 0                                         | 0                                            | 0                                         |
| EU funds subsidies received                                                                                               | 40 908                                    | 40 908                                       | 40 908                                    |
| other (separate specification)                                                                                            | 252                                       | 828                                          | 342                                       |
| <b>Collateral for bank loans, including:</b>                                                                              | <b>12 342</b>                             | <b>143 025</b>                               | <b>144 347</b>                            |
| Mortgage on property (fixed assets and investment property) to secure liabilities arising from bank loans                 | 0                                         | 41 926                                       | 41 926                                    |
| Registered pledge amount or transfer of the ownership title to fixed assets to secure liabilities arising from bank loans | 6 171                                     | 13 817                                       | 14 478                                    |
| Collateral on inventory                                                                                                   | 0                                         | 0                                            | 0                                         |
| Assignment of rights arising from insurance policy                                                                        | 6 171                                     | 47 049                                       | 47 710                                    |
| Assignment of future claim from BGK                                                                                       | 0                                         | 5 600                                        | 5 600                                     |
| Declaration of submission to enforcement                                                                                  | 0                                         | 34 633                                       | 34 633                                    |
| <b>Total contingent liabilities</b>                                                                                       | <b>77 094</b>                             | <b>208 353</b>                               | <b>209 189</b>                            |

## 2.27 Note 18 – Related Entities Transactions.

| Related entities / Data in PLN thousand                                | Transaction type                                                                                           | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |                       |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------|
|                                                                        |                                                                                                            | Transaction value                                                       | Balance at period end | Transaction value                                                          | Balance at period end | Transaction value                                                       | Balance at period end |
| Total transactions value / Total gross receivables balance, including: |                                                                                                            | 5                                                                       | 1                     | 35                                                                         | 0                     | 0                                                                       | 0                     |
| Helf S.C. Pszczyna                                                     | co-owner of the company Ligas Wieslaw-brother-in-law of Małgorzata Duda – Commercial Proxy and Shareholder | 3                                                                       | 0                     | 1                                                                          | 0                     | 0                                                                       | 0                     |
| Szymczak Jakub MAK                                                     | son-in-law of Małgorzata Duda (Wąs) – Commercial Proxy, Shareholder and Chief Financial Officer            | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Małgorzata (Wiktor)                                               | Commercial Proxy – Shareholder                                                                             | 0                                                                       | 0                     | 6                                                                          | 0                     | 0                                                                       | 0                     |
| 300000 Guitars Łukasz Duda                                             | son of Małgorzata Duda (Wiktor) Commercial Proxy – Shareholder                                             | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |
| Joanna Duda Szymczak                                                   | daughter of Małgorzata Duda (Wąs) – Shareholder and Chief Financial Officer                                | 2                                                                       | 1                     | 5                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Małgorzata (Wąs)                                                  | Commercial Proxy, Shareholder, Chief Financial Officer                                                     | 0                                                                       | 0                     | 6                                                                          | 0                     | 0                                                                       | 0                     |
| Inter Bud A. Gotz                                                      | daughter of Henryk Gotz and Urszula Gotz – Shareholders                                                    | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |
| Mateusz Duda, Monika Duda                                              | son and daughter-in-law of Commercial Proxy Małgorzata Duda (Wiktor)                                       | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Łukasz                                                            | son of Commercial Proxy – Małgorzata Duda (Wiktor)                                                         | 0                                                                       | 0                     | 1                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Stanisław                                                         | Vice President of the Management Board, husband of Commercial Proxy Małgorzata Duda (Wąs)                  | 0                                                                       | 0                     | 9                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Józef                                                             | President of the Management Board, husband of Commercial Proxy Małgorzata Duda (Wiktor)                    | 0                                                                       | 0                     | 6                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Tomasz                                                            | Vice President of the Management Board, son of Commercial Proxy Małgorzata Duda (Wiktor)                   | 0                                                                       | 0                     | 1                                                                          | 0                     | 0                                                                       | 0                     |

| Related entities / Data in PLN thousand                                | Transaction type                                                                            | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |                       |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------|
|                                                                        |                                                                                             | Transaction value                                                       | Balance at period end | Transaction value                                                          | Balance at period end | Transaction value                                                       | Balance at period end |
| Total transactions value / Total gross receivables balance, including: |                                                                                             | 25                                                                      | 2                     | 34                                                                         | 0                     | 14                                                                      | 0                     |
| Helf S.C. Pszczyna                                                     | co-owner Ligas Wiesław – brother-in-law of Commercial Proxy and shareholder Małgorzata Duda | 25                                                                      | 2                     | 34                                                                         | 0                     | 14                                                                      | 0                     |

| Subsidiaries / Data in PLN thousand                                    | Transaction type                   | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |                       |
|------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------|
|                                                                        |                                    | Transaction value                                                       | Balance at period end | Transaction value                                                          | Balance at period end | Transaction value                                                       | Balance at period end |
| Total transactions value / Total gross receivables balance, including: |                                    | 273                                                                     | 5 569                 | 291                                                                        | 5 332                 | 4 810                                                                   | 743                   |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | shares in the share capital        | 0                                                                       | 4040                  | 0                                                                          | 4040                  | 4040                                                                    | 0                     |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | loans granted                      | 250                                                                     | 1450                  | 0                                                                          | 1200                  | 700                                                                     | 700                   |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | accrued interest on loans          | 23                                                                      | 79                    | 0                                                                          | 56                    | 9                                                                       | 9                     |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | other receivables                  | 0                                                                       | 0                     | 291                                                                        | 36                    | 61                                                                      | 34                    |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | receivables from fixed assets sale | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |

| Subsidiaries / Data in PLN thousand                                    | Transaction type             | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |                       |
|------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------|
|                                                                        |                              | Transaction value                                                       | Balance at period end | Transaction value                                                          | Balance at period end | Transaction value                                                       | Balance at period end |
| Total transactions value / Total gross receivables balance, including: |                              | 87                                                                      | 0                     | 482                                                                        | 0                     | 358                                                                     | 56                    |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | supply of goods and services | 87                                                                      | 0                     | 482                                                                        | 0                     | 368                                                                     | 56                    |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | paid advances for deliveries | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |

## 2.28 Note 19 – Information on Acquisition.

In the I quarter of 2026, PATENTUS S.A., did not acquire any entities.

## 4 Information on Impairment Losses on Inventory to the Net Realizable Value and on Such Impairment Losses Reversal.

Information regarding impairment losses on inventory is presented in *Note 3*.

## 5 Information on Impairment Losses on Financial Assets, Tangible Fixed Assets, Intangible Assets, or Other Assets and on Such Impairment Losses Reversal.

Information on changes in tangible fixed assets and intangible assets is presented in *Note 1.2* and *Note 1.3*.

## 6 Information on Establishment, Increase, Use and Release of Provisions.

Information on the change in the balance of impairment losses on receivables is presented in *Note 2.2*.

## 7 Information on Deferred Income Tax Provisions and Assets.

Changes in deferred income tax assets and deferred income tax provisions are presented in *Note 8.1* and *Note 8.2*.

## **8 Information on Significant Transactions of Tangible Fixed Assets Acquisition and Sale.**

Throughout the presented period, there were no significant acquisition and sale transactions of tangible fixed assets in PATENTUS S.A. Change in tangible fixed assets is presented in *Note 1.2*.

## **9 Information on Significant Liability Arising from Purchase of Tangible Fixed Assets. Contractual Investment Liabilities Not Included in the Balance Sheet.**

Throughout the presented period, neither significant liabilities related to tangible fixed assets acquisition nor contractual investment liabilities were recognized in the balance sheet occurred.

## **10 Information on Significant Settlements Arising from Lawsuits.**

Throughout the presented period there were no significant settlements arising from lawsuits within the PATENTUS S.A.

## **11 Indication of Adjustments of Errors from Previous Periods.**

Neither in the presented period nor in the present additional information the adjustments of errors from previous periods were indicated.

## **12 Information on Changes in the Economic Situation and Business Conditions That Have a Significant Effect on the Fair Value of the Entity's Financial Assets and Financial Liabilities, Irrespective of Whether These Assets and Liabilities are Recognised at Fair Value or Adjusted Cost (Amortized Cost).**

Throughout the presented period, in the opinion of the Management Board of PATENTUS S.A., there were no changes in the economic situation or the conditions of business operations that would have a significant impact on the fair value of assets and liabilities.

## **13 Information on Defaults on Credit or Loan or on Breach of Relevant Provisions of the Credit or Loan Agreement, in Relation to Which No Corrective Measures Were Taken by the End of Reporting Period.**

PATENTUS S.A. settles its liabilities arising from credits and loans in a timely manner, in accordance with the provisions of the applicable agreements, without breaching any of the aforementioned provisions.

## **14 Information on the Conclusion, by the Issuer or Its Subsidiary, of One or More Transactions with Related Entities, If Those Transactions Are Individually or Jointly Significant and Were Concluded on Conditions Other Than Market Conditions, Together with the Indication of Their Value and Information on Individual Transactions May Be Grouped by Type, Except When Information on Individual Transactions Is Necessary to Understand Their Impact on the Issuer's Financial Position, Financial Performance and Financial Result.**

Entities related to Capital Group are:

- ✓ Shareholders of the Parent Company – Shareholders holding more than 10% of voting rights, as well as due to family ties between the Shareholders, it was considered that they can exert a significant influence on the Company. The Management Board of the Parent Company PATENTUS S.A. is composed of persons who are also Shareholders. Members

of the Supervisory Board, except for the Chairman of the Supervisory Board – Wiesław Waszkielewicz and the Supervisory Board member – Edyta Głombek, are close family members of the Shareholders.

- ✓ Other entities – members of management and supervisory bodies (including directors), persons who are close family members of these persons and other business entities in which members of the Company's management and supervisory bodies perform management functions or are their shareholders. Close family members are persons who are family members who may be expected to influence, or be influenced by, those family members in their dealings with the enterprise.
- ✓ Other entities including subsidiaries.

PATENTUS S.A. holds 83.85% of stocks in share capital of Zakład Konstrukcji Spawanych MONTEX sp. z o.o..

PATENTUS S.A. Capital Group does not hold any shares in share capital of other entities.

In 2025, as well as in the first quarter of 2026, the scope of mutual transactions with related entities primarily involved commercial transactions concluded between the Company and close family members of Shareholders, or close family members of members of management and supervisory bodies.

The Management Board declares that transactions described in the further parts of the present *Condensed Quarterly Separate Financial Statements* with entities related to the Company were concluded under market conditions.

Transactions with related entities are described in point 2 of the present *Condensed Quarterly Separate Financial Statements – Notes to the Separate Financial Statements*, point 2.25, note 18.

#### **15 Regarding Financial Instruments Measured at Fair Value – Information on Change of Means (Method) of Its Determination.**

Throughout the presented period, there were no changes in the method of determining the valuation at fair value within PATENTUS S.A.

#### **16 Information on Changes in the Classification of Financial Assets as a Result of Changes in the Purpose or Use of These Assets.**

Throughout the presented period, there were no changes in the classification of financial assets in PATENTUS S.A. – as a result of a change in the purpose or use of these assets.

#### **17 Significant Achievements or Failures in the Reporting Period Along with Events of Significant Nature Related to Them.**

Below, the Management Board presents the factors that may have influenced the financial results achieved in the period from 1<sup>st</sup> January 2026 to 31<sup>st</sup> March 2026 and that are considered significant for PATENTUS S.A.

Despite the financial loss reported for the period covered by the *Condensed Quarterly Separate Financial Statements*, the Company did not identify any events that could be classified as operational or organisational failures. The activities undertaken were carried out in accordance with the adopted strategic objectives, while the results achieved reflect the Company's current stage of development, as well as the expenditures incurred in connection with the further development of its operations, investments, and the building of its potential for future periods. The Management Board is consistently implementing the adopted strategy, focusing on measures aimed at increasing the Company's value and improving its performance over the long term.

### **17.1 Loan Agreements:**

Throughout the presented period, PATENTUS S.A. neither concluded nor annexed any loan agreements.

On 8<sup>th</sup> May 2026, the Issuer received information confirming the full repayment of Loan No. 00622/EI/19. The loan agreement concluded between PKO Leasing S.A. and PATENTUS S.A. concerned the financing of the acquisition of three machines: two horizontal boring machines equipped with HEIDENHAIN TNC 640 control systems and a vertical turning lathe equipped with SIMENS 840D control system. The loan amount was EUR 1,209,000.00, with a financing period of 72 months. The collateral for the Loan Agreement included, among others, registered pledges over the financed assets, transfer of ownership title by way of security, a promissory note, and an assignment of rights under insurance policies. As at the date of the present *Condensed Quarterly Separate Financial Statements*, the Issuer had submitted the relevant documents necessary for the release of the security interests established, including the registered pledges related to the financed assets.

### **17.2 Trade Agreements:**

Throughout the period covered by the present *Condensed Quarterly Separate Financial Statements*, i.e., from 1<sup>st</sup> January 2026 to 31<sup>st</sup> March 20256, the Issuer neither concluded nor annexed agreements meeting the materiality requirements, as specified by law and the regulations applicable to the capital market, i.e. 10% of PATENTUS S.A.'s equity.

Throughout the period under review, the Company's operations were conducted on the basis of ongoing business relationships and standard operating agreements related to its business activities. No events occurred that would have required the disclosure, by way of current reports, of information concerning the execution or amendment of material agreements.

### **17.3 Other Significant Events in PATENTUS S.A.:**

- 1) On 19<sup>th</sup> January 2026, after a long and serious illness, Mr. Stanisław Duda, Vice President of the Management Board of PATENTUS S.A., passed away. In the light of the above, as of 19<sup>th</sup> January 2026, pursuant to Article 369 section 5 of the *Commercial Companies Code*, Mr. Stanisław Duda's mandate as Vice President of the Management Board of PATENTUS S.A. expired. Mr. Stanisław Duda had served as Vice President of the Management Board of PATENTUS S.A. since 2009.

The aforementioned information was published in Current Report No. 1/2026, dated 20<sup>th</sup> January 2026.

- 2) On 30<sup>th</sup> January 2026 the Management Board became aware of the adoption by the Supervisory Board of Resolution No. 1 dated 28<sup>th</sup> January 2026 regarding the determination of the number of members of the Management Board for the current term of office.

On 28<sup>th</sup> January 2026, the Supervisory Board of PATENTUS S.A., acting pursuant to Article 16 section 3 point 2 of the Company's *Articles of Association*, and in connection with the death of the Vice President of the Management Board of PATENTUS S.A., Mr. Stanisław Duda, resolved to amend its Resolution No. 2 of 19<sup>th</sup> September 2025, and determined that the Management Board of PATENTUS S.A. will operate during the current term of office with two members, as indicated below:

President of the Management Board – Józef Duda

Vice President of the Management Board – Tomasz Duda.

The aforementioned information was published in Current Report No. 2/2026, dated 30<sup>th</sup> January 2026.

- 3) 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 Financial Reporting Standards (IFRS)*, adopted Resolution No. 1 dated 29<sup>th</sup> January 2026, and resolved not to prepare *Annual 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 *Annual Separate Financial Statements* at acquisition cost less impairment losses, as has been the case to date.

The aforementioned information was published in Current Report No. 3/2026, dated 30<sup>th</sup> January 2026.

- 4) On 13<sup>th</sup> May 2026, the Company received the resignation of Mr. Łukasz Duda from his position as a Member of the Supervisory Board of PATENTUS S.A. The resignation was submitted due to significant professional commitments. According to Mr. Łukasz Duda's statement, his resignation will become effective on the date of the Annual General Meeting approving the Company's *Annual Separate Financial Statements* for the fiscal year 2025.

Mr. Łukasz Duda has served as a Member of the Company's Supervisory Board since 19<sup>th</sup> February 2014. He has been employed by the Company since 6<sup>th</sup> November 2019 in the position of Sales Representative.

The aforementioned information was published in Current Report No. 5/2026, dated 13<sup>th</sup> May 2026.

**18 Description of Factors and Events, in Particular Those of Unusual Nature, with Significant Impact on the Financial Results Achieved.**

**Below, the Parent Company presents information related to the efforts of PATENTUS S.A. for granting non-returnable subsidies:**

1. On 29<sup>th</sup> April 2020, the Company submitted a co-financing application to the National Center for Research and Development in Warsaw as part of a consortium consisting of the Warsaw University of Technology, the Silesian University of Technology, the Institute of Sustainable Technologies and the Welding Institute, for co-financing of project No. TECHMASTRATEG-III/0028/2019 titled *Development of Innovative Hybrid Surface Layers Composed of Anti-Wear Coatings as Part of the Toothings of Gearboxes for Drive Units of Conveyors Operating in Extreme Operating Conditions*. On 9<sup>th</sup> November 2020, the co-financing application was approved. On 1<sup>st</sup> April 2021, the Warsaw University of Technology, acting as the Consortium Leader, signed a subsidy agreement with the National Center for Research and Development. The project implementation period starts on 1<sup>st</sup> July 2021 and ends on 30<sup>th</sup> June 2024. The value of cofinancing granted to the Company amounts to PLN 3,804 thousand. The Consortium Leader, Warsaw University of Technology, submitted, on behalf of the Consortium, an application for termination of the project with a negative outcome. As at the date of the present *Condensed Quarterly Separate Financial Statements*, the application for the termination of the project is under consideration.

2. On 29<sup>th</sup> March 2024, the Company concluded an agreement number FESL.10.03-IP.01-01B4/23-00 with the Silesian Entrepreneurship Center for co-financing the project entitled *Company Transformation Through Implementation an Innovative Process for Manufacturing Shafts with Increased Endurance* under the European Funds for Silesia 2021-2027 Program. The planned total value of the project amounts to: PLN 60,479 thousand. The planned total eligible expenditures of the project amount to PLN 49,779 thousand. The co-financing will be provided in the total amount not exceeding PLN 23,648 thousand. As of the date of the present *Condensed Quarterly Separate Financial Statements* submission, the Company is in the process of implementing the project.

As part of the project implementation, the Company has signed the following agreements:

1. Agreement with Przedsiębiorstwo Remontowo-Budowlane "A. Piaskowski i Spółka" Sp. z o. o. with its registered office in Dąbrowa Górnicza for the construction of a production hall at the production facility No. 2 in Pszczyna. The total net value of the agreement: PLN 4,594 thousand. Agreement completed.
2. Agreement with FERMAT CZ, s.r.o. with its registered office in Prague, for the acquisition of a WFT 13 boring machine. The total net value of the agreement: EUR 638 thousand. Agreement completed.
3. Agreement with FERMAT CZ, s.r.o. with its registered office in Prague for the acquisition of a WFT 13R boring machine. The total net value of the agreement: EUR 943 thousand. Agreement completed.
4. Agreement with FERMAT CZ, s.r.o. with its registered office in Prague for the acquisition of a gear slotting machine. Total net value of the agreement: EUR 623 thousand. Agreement completed.

5. Agreement with FERMAT CZ, s.r.o. with its registered office in Prague for the acquisition of a gear hobbing machine. Total net value of the agreement: EUR 571 thousand. Agreement completed.
6. Agreement with SWORD SP. Z O.O., with its registered office in Gdynia, for the band saw acquisition. Total net agreement value: EUR 163,000. Agreement completed.
7. Agreement with FERMAT CZ, s.r.o., with its registered office in Prague, for the gear profile grinding machine acquisition. Total net agreement value: EUR 1,369,000. Agreement completed.
8. Agreement with BUDTOR, with its registered office in Bestwina, for the overhead cranes acquisition with capacities of 20-ton, 6.3-ton, and 1.5-ton. Total net agreement value: PLN 578,000. Agreement completed.
9. Agreement with RYWAL-RHC, with its registered office in Warsaw, for the turntables and positioners acquisition. Total net agreement value: PLN 410,000. Agreement completed.
10. Agreement with AEP Rybicki Zawada Spółka Komandytowa, with its registered office in Paszowice, for the 3D head acquisition. Total net agreement value: PLN 520,000. Agreement completed.
11. Agreement with Doradztwo Wykonawstwo Budowlane Janusz Nowak, with its registered office in Wisła Wielka, for the construction of two foundations. Total net agreement value: PLN 790,000. Agreement completed.
12. Agreement with Doradztwo Wykonawstwo Budowlane Janusz Nowak with its registered office in Wisła Wielka for the construction of a production hall. Total net value of the agreement: PLN 4,517 thousand. Agreement under completion.
13. Agreement with Doradztwo Wykonawstwo Budowlane Janusz Nowak with its registered office in Wisła Wielka for the execution of a foundation for a vertical machining centre. Total net value of the agreement: PLN 53 thousand. Agreement completed.
14. Agreement with FERMAT CZ, s.r.o. with its registered office in Prague for the acquisition of a lathe. Total net value of the agreement: EUR 588 thousand. Agreement completed.
15. Notarial deed of sale with the company Future I sp. z o.o. with its registered office in Jankowice for the purchase of a plot of land located in Jankowice at 52A Złote Łany. Total net value of the agreement PLN 2,700 thousand. Agreement completed.
16. Agreement with GF Machining Solutions Sp. z o.o with its registered office in Śękocin Nowy for the purchase of an EDM machine. Total net value of the agreement: EUR 285 thousand. Agreement completed.
17. Linde Material Handling Polska Sp. z o.o., with its registered office in Warsaw, for the acquisition of two forklift trucks. Total net value of the agreement: EUR 127,000. Agreement completed.
18. Agreement with Zakład Inżynierjno-Budowlany "Infrabud" S.C. Tadeusz and Stanisław Waliczek, with its registered office in Kozy, for the demolition of two buildings. Total net value of the agreement: PLN 29 thousand. Agreement completed.
19. Agreement with Doradztwo Wykonawstwo Budowlane Janusz Nowak, with its registered office in Wisła Wielka, for the construction of foundations for a hobbing machine and a slotting machine. Total net value of the agreement: PLN 117 thousand. Agreement completed.
20. Agreement with Let's Go Green with its registered office in Murowana Goslina for the execution of photovoltaic installation with power not lower than kWp. Total net value of the agreement: PLN 501 thousand. Agreement under execution.

**19 Explanation Concerning the Seasonality or Cyclicity of Operations in the Presented Period.**

There is no seasonality or cyclicity of operations in PATENTUS S.A.

**20 Information on the issuance, redemption and repayment of non-equity and equity securities.**

In the period covered by the present *Condensed Quarterly Separate Financial Statements*, in PATENTUS S.A. no issuance, redemption and repayment of non-equity and equity securities were carried out.

**21 Information on Paid (or Declared) Dividends, in Total and Per Share, Divided Into Ordinary and Preferred Shares.**

Throughout the period covered by the present *Condensed Quarterly Separate Financial Statements*, the Company neither paid nor declared any dividend payment. Taking into account the Company's current financial position and the need to secure funds for the further development of its operations and the implementation of its strategic objectives, the Management Board does not anticipate recommending the payment of a dividend in the forthcoming future. All funds generated and available to the Company are allocated to its ongoing operating activities and further development, which, in the Management Board's view, will have a positive impact on building the Company's value over the long term.

**22 Events That Occurred After the *Condensed Quarterly Separate Financial Statements* reporting date, not included in the present *Condensed Quarterly Separate Financial Statements*, that may have a significant impact on future financial results.**

After the date on which the *Condensed Quarterly Separate Financial Statements* were prepared, no events occurred that have not been disclosed in the present *Condensed Quarterly Separate Financial Statements*, impact on the Company's future financial results, financial position or development prospects. The Management Board continuously monitors the Company's operational and market situation, however, as at the date of preparation of the present *Condensed Quarterly Separate Financial Statements*, no circumstances requiring additional disclosure have been identified.

**23 Information on Changes in Contingent Liabilities or Contingent Assets That Have Occurred Since the End of the Last Fiscal Year.**

Contingent receivables in the presented period and the comparative period since the end of the last fiscal year did not occur. Contingent receivables as of 31<sup>st</sup> March 2026, are presented in the table below.

| Specification / data in PLN thousand                                                                                      | Period end 31 <sup>st</sup><br>March 2026 | Period end 31 <sup>st</sup><br>December 2025 | Period end 31 <sup>st</sup><br>March 2025 |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| <b>Promissory notes issued as collateral, including:</b>                                                                  | <b>64 752</b>                             | <b>65 328</b>                                | <b>64 842</b>                             |
| bank loans                                                                                                                | 23 592                                    | 23 592                                       | 23 592                                    |
| lease liabilities                                                                                                         | 0                                         | 0                                            | 0                                         |
| EU funds subsidies received                                                                                               | 40 908                                    | 40 908                                       | 40 908                                    |
| other (separate specification)                                                                                            | 252                                       | 828                                          | 342                                       |
| <b>Collateral for bank loans, including:</b>                                                                              | <b>12 342</b>                             | <b>143 025</b>                               | <b>144 347</b>                            |
| Mortgage on property (fixed assets and investment property) to secure liabilities arising from bank loans                 | 0                                         | 41 926                                       | 41 926                                    |
| Registered pledge amount or transfer of the ownership title to fixed assets to secure liabilities arising from bank loans | 6 171                                     | 13 817                                       | 14 478                                    |
| Collateral on inventory                                                                                                   | 0                                         | 0                                            | 0                                         |
| Assignment of rights arising from insurance policy                                                                        | 6 171                                     | 47 049                                       | 47 710                                    |
| Assignment of future claim from BGK                                                                                       | 0                                         | 5 600                                        | 5 600                                     |
| Declaration of submission to enforcement                                                                                  | 0                                         | 34 633                                       | 34 633                                    |
| <b>Total contingent liabilities</b>                                                                                       | <b>77 094</b>                             | <b>208 353</b>                               | <b>209 189</b>                            |

## 24 Description of the Issuer's Organization, indicating the entities subject to consolidation.

As at 31<sup>st</sup> March 2026, consisted of:

- Parent Company PATENTUS S.A.
- Subsidiary Zakład Konstrukcji Spawanych MONTEX sp. z o.o. (in liquidation) in which the Parent Company holds 83.85% of the share capital.

The subsidiary was not included in the consolidation for the reporting period presented due to the commencement of liquidation proceedings. Furthermore, the value of the subsidiary's assets and its Balance Sheet total are immaterial from the perspective of the Capital Group's *Consolidated Financial Statements*. Consequently, its inclusion in the consolidation would not have material impact on the Issuer's financial position, assets or financial results.

Full description of Issuer's Capital Group is presented in point II 1.1 of the present *Condensed Quarterly Separate Financial Statements*.

## 25 Indication of the Effects of Changes in the Structure of the Economic Entity, Including the Merger of Economic Entities, Acquisition or Disposal of the Issuer's PATENTUS S.A. Entities; Long-term Investments, Division, Restructuring and Discontinued Operations.

On 12<sup>th</sup> March 2021, the Extraordinary General Meeting of Shareholders of Zakład Konstrukcji Spawanych "MONTEX" Sp. z o.o. increased the existing share capital to the amount of PLN 4,818,000.00, i.e. by the amount of PLN 300 thousand, by creating 600 new shares with a nominal value of PLN 500 each. PATENTUS S.A. fully subscribed for the aforementioned shares and covered them with a non-cash contribution in the form of ownership of:

1. Electric-hydraulic bending machine for pipes and sections, type APK 81 by AKYAPAK, serial number: 81538 with a net value of PLN 41,114.13 (in words: forty-one thousand one hundred and fourteen zlotys 13/100);
2. GEKA Ironworker, model: HYDARCROP 55A; serial number 21302; year of production 2007 with a net value of PLN 22,496.73 (in words: twenty-two thousand four hundred ninety-six zlotys 73/100);
3. AHK 20/30 3 hydraulic rolls plate bending machine by AKYAPAK, serial number: KY391-012 with a net value of PLN 236,389.14 (in words: two hundred and thirty-six thousand three hundred and eighty-nine zlotys 14/100);

with a total value of PLN 300,000.00 (in words: three hundred thousand zlotys).

2. On 14<sup>th</sup> September 2021 the Issuer was notified that the District Court for Katowice – Wschód in Katowice, 8<sup>th</sup> Commercial Division of the National Court Register, by a decision of 8<sup>th</sup> September 2021, made an entry regarding the amendment to the articles of incorporation in in the scope of share capital increase of the subsidiary Zakład Konstrukcji Spawanych MONTEX sp. z o.o. Registration entry regards the amendments adopted on 12<sup>th</sup> March 2021 by the Extraordinary Meeting of Shareholders of Zakład Konstrukcji Spawanych MONTEX sp. z o.o.. Share capital increase in Zakład Konstrukcji Spawanych MONTEX sp. z o.o. was made by the 640 new shares issuance, with a nominal value of PLN 500 per each share. Acquisition of shares in the increased share capital by the Issuer took place in exchange for a non-cash contribution in the form of:
4. Electric-hydraulic bending machine for pipes and sections, type APK 81 by AKYAPAK, serial number: 81538 with a net value of PLN 41,294.65 (in words: forty-one thousand two hundred and ninety-four zlotys 13/100);
5. GEKA Ironworker, model: HYDARCROP 55A; serial number 21302; year of production 2007 with a net value of PLN 22,666.73 (in words: twenty-two thousand six hundred sixty-six zlotys 73/100);
6. AHK 20/30 3 hydraulic rolls plate bending machine by AKYAPAK, serial number: KY391-012 with a net value of PLN 244,590.67 (in words: two hundred and forty-four thousand five hundred and ninety zlotys 67/100);

with a total value of PLN 300,000.00 (in words: three hundred thousand zlotys).

The Issuer informed about the Extraordinary General Meeting of Shareholders at Zakład Konstrukcji Spawanych MONTEX sp. z o.o., at which a resolution on the share capital increase was adopted in the *Quarterly Report for the First Quarter of 2021* and in the *Semi-Annual Report on the PATENTUS S.A. Capital Group Performance*.

The aforementioned information was published in Current Report No. 13/2021, dated 15<sup>th</sup> September 2021.

- 1) On 12<sup>th</sup> December 2025, the Extraordinary Meeting of Shareholders of Zakład Konstrukcji Spawanych "MONTEX" Sp. z o.o. (a subsidiary in which the Issuer holds 83.85% shares in the share capital) adopted a *Resolution No. 2 on the Dissolution of the Company and the Commencement of Its Liquidation*, as well as the *Resolution No. 3*

on the Appointment of Mr. Sławomir Ćwieląg as the company's liquidator and specifying his duties in connection with the conduct of the liquidation proceedings. The liquidator was authorised to represent the company independently. In the Issuer's opinion, the liquidation proceedings of Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. (in liquidation) may take approximately one year.

The aforementioned information was published in Current Report No. 14/2025, dated 12<sup>th</sup> December 2026.

The Parent Company holds 83,85% of share capital in Zakład Konstrukcji Spawanych MONTEX sp. z o.o.

## **26 Statement of the Management Board Regarding the Possibility of Meeting Previously Published Forecasts of Results for the Current Year.**

PATENTUS S.A. did not publish forecasts of results for the current year.

## **27 List of Shareholders Holding, Directly or Indirectly Through Subsidiaries, at Least 5% of the Total Number of Votes at the General Meeting as at the Date of Submitting the Condensed Quarterly Separate Financial Statements and Indication of Changes in the Ownership Structure of Significant Blocks of Issuer's Shares in the Period from Previous Condensed Quarterly Separate Financial Statements Submission.**

1. Shareholders holding over 5% of the total number of votes at the Parent Company's General Meeting as of the date of *Condensed Quarterly Separate Financial Statements for the I Quarter of 2026* submission, to the knowledge of the Management Board, are:

| Person / Entity              | Number of shares (in units) | Percentage of share capital | Number of votes   | Percentage of the total number of votes at the General Meeting |
|------------------------------|-----------------------------|-----------------------------|-------------------|----------------------------------------------------------------|
| Józef Duda                   | 4.325.175                   | 14.66%                      | 7.679.350         | 16.12%                                                         |
| Urszula Gotz                 | 4.829.150                   | 16.37%                      | 8.183.300         | 17.18%                                                         |
| Małgorzata Duda (nee Wiktor) | 3.619.300                   | 12.27%                      | 6.306.800         | 13.24%                                                         |
| Małgorzata Duda (nee Wąs)    | 7.804.675                   | 26.46%                      | 13.846.350        | 29.07%                                                         |
| Henryk Gotz                  | 2.962.500                   | 10.04%                      | 5.650.000         | 11.86%                                                         |
| <b>Total</b>                 | <b>23.540.800</b>           | <b>79.80%</b>               | <b>41.665.800</b> | <b>87.47%</b>                                                  |

**28 List of Ownership of Shares in PATENTUS S.A. or Rights to Them by Persons Managing and Supervising the entities of PATENTUS S.A. as at the Date of the Present *Condensed Quarterly Separate Financial Statements* Submission, with Indication of Changes in Ownership, in the Period from Submission of the Previous *Condensed Quarterly Separate Financial Statements*, Separately for Each Person.**

PATENTUS S.A. shares ownership by persons managing, supervising and senior management of the Parent Company, according to the knowledge of the Management Board:

Management:

Number of shares held by Members of the Management Board:

| Name and surname | Position in Company's Governing Bodies | Total number of shares (in units) | Percentage of share capital (%) | Percentage of the total number of votes at the General Meeting (%) |
|------------------|----------------------------------------|-----------------------------------|---------------------------------|--------------------------------------------------------------------|
| Józef Duda       | President of the Management Board      | 4.325.175                         | 14.66%                          | 16.12%                                                             |
| Tomasz Duda      | Vice-president of the Management Board | 118.389                           | 0.40%                           | 0.25%                                                              |

Senior Management:

Number of shares held by Senior Management:

| Name and surname             | Position in Company's Governing Bodies    | Total number of shares (in units) | Percentage of share capital (%) | Percentage of total number of votes at the General Meeting (%) |
|------------------------------|-------------------------------------------|-----------------------------------|---------------------------------|----------------------------------------------------------------|
| Małgorzata Duda (nee Wąs)    | Commercial Proxy, Chief Financial Officer | 7.804.675                         | 26.46%                          | 29.07%                                                         |
| Małgorzata Duda (nee Wiktor) | Commercial Proxy                          | 3.619.300                         | 12.27%                          | 13.24%                                                         |

**29 Proceedings Pending Before the Court, Authority Competent for Arbitration Proceedings or Public Administration Authority.**

**a) Proceedings related to liabilities or receivables which value amounts to at least 10% of the Issuer's equity.**

On 20<sup>th</sup> May 2019, the Issuer was informed that on 17<sup>th</sup> May 2019, a claim was filed with the District Court in Katowice, 14<sup>th</sup> Commercial Division for payment in a prescriptive proceeding, in which the Court will order AIG EUROPE LIMITED SP. Z O.O. BRANCH IN POLAND and Jan Paślawski ("Defendants") *in solidum* payment to the Plaintiff: PLN 15,971,439.64 with statutory interest calculated from the date of filing the statement of claim to the date of payment and the costs of proceedings, including legal representation costs,

and necessary expenses , including the amount of PLN 17 as stamp duty on the power of attorney, according to the standards provided for by law.

The aforementioned information was published in Current Report No. 16/2019, dated 20<sup>th</sup> May 2019.

As at the date of the present *Condensed Quarterly Separate Financial Statements* submission, the case is still pending before the District Court in Katowice. The case is at the stage of issuance of an opinion by an accounting and finance expert. Due to the death of Jan Paślawski, the District Court in Katowice, 14th Commercial Division, pursuant to Article 174, section 1, point 1 of the Code of Civil Procedure has suspended the proceedings against the defendant Jan Paślawski.

The aforementioned information was published in Current Report No. 8/2024, dated 8<sup>th</sup> May 2024.

On 4<sup>th</sup> April 2025 information was received by the Issuer on the issuance of a judgment by the District Court in Katowice, 14th Commercial Division, in case Ref. No. XIV GC 327/19. The court dismissed the Company's claim against AIG Europe Spółka z ograniczoną odpowiedzialnością Oddział w Polsce, Jan Paślawski, and Colonnade Insurance Société Anonyme in Luxembourg for *in solidum* payment of the amount of PLN 15,971,439.64 along with statutory interest and costs. The Management Board of the Company has decided to appeal the judgment and intends to file an appeal.

The Issuer previously disclosed the filing of the lawsuit in Current Report No. 16/2019, dated 20<sup>th</sup> May 2019, as well as the suspension of proceedings against the defendant Jan Paślawski (due to his death) in Current Report No. 8/2024 dated 8<sup>th</sup> May 2024.

The aforementioned information was published in Current Report No. 5/2025, dated 4<sup>th</sup> April 2025.

On 5<sup>th</sup> May 2025, confirmation was received that the Plaintiff's legal counsel submitted an appeal to the Court of Appeal in Katowice against the judgment issued by the District Court in Katowice, 14th Commercial Division, Ref. No. XIV GC 327/19), which dismissed the Company's claim against AIG Europe Spółka z ograniczoną odpowiedzialnością Oddział w Polsce, Jan Paślawski, and Colonnade Insurance Société Anonyme of Luxembourg for *in solidum* payment of PLN 15,971,439.64 along with statutory interest and legal costs.

The Issuer had previously reported the filing of the lawsuit in Current Report No. 16/2019, dated 20<sup>th</sup> May 2019, and the suspension of proceedings against defendant Jan Paślawski (due to his death) in Current Report No. 8/2024 dated 8<sup>th</sup> May 2024. The Management Board informed of the judgment in Current Report No. 5/2025, dated 4<sup>th</sup> April 2025.

The aforementioned information was published in Current Report No. 6/2025, dated 6<sup>th</sup> May 2025.

As at the date of the present *Condensed Quarterly Separate Financial Statements* the appeal filed by the Company's attorney has not yet been considered; therefore, the case has not yet been finally adjudicated.

**b) Two or more proceedings regarding liabilities or receivables, the total value of which amounts to at least 10% of PATENTUS S.A.'s equity, respectively.**

As of 31<sup>st</sup> March 2026, the Parent Company was conducting proceedings regarding receivables pending before a court of law, an arbitration body or a public administration body.

However, the total value of these receivables did not constitute an amount equal to at least 10% of the Parent Company's equity, which does not qualify them to the category of material proceedings.

As of 31<sup>st</sup> March 2026, the Subsidiaries were conducting proceedings regarding receivables pending before a court of law, an arbitration body or a public administration body. However, the total value of these receivables did not constitute an amount equal to at least 10% of the equity of the Parent Company PATENTUS S.A, which does not qualify them to the category of material proceedings.

100% of the claimed receivables were written down for receivables subject to court or enforcement proceedings.

In the presented period, write-downs in the amount of 100% of the claimed receivables were not created.

**30 Information on the Conclusion by the issuer or Its Subsidiary of One or More Transactions with Related Entities, If They Were Concluded on Terms Other Than Market Terms, Together with Indication of Their Value, and Information on Individual Transactions May be Grouped by Type, Except When Information on Individual Transactions is Necessary to Understand Their Impact on the Economic Situation, Financial Position and Financial Result of the Issuer, Along with the Presentation of:**

- a) information on the entity with which the transaction was concluded,
- b) information on the issuer's or its subsidiary's connections with the entity being a party to the transaction,
- c) information on the subject of the transaction,
- d) significant terms of the transaction, with particular emphasis on financial terms and indication of specific conditions specified by the parties, characteristic of this contract, in particular deviating from the terms commonly used for this given type of contract,
- e) other information regarding these transactions, if necessary for the understanding of the economic situation, financial position and financial result of the issuer,
- f) any changes to transactions with related entities as described in the last annual report, which could have a significant impact on the economic situation, financial position and financial result of the issuer.

Transactions with related entities are presented in the tables below:

| Related entities / Data in PLN thousand                                | Transaction type                                                                                           | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |                       |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------|
|                                                                        |                                                                                                            | Transaction value                                                       | Balance at period end | Transaction value                                                          | Balance at period end | Transaction value                                                       | Balance at period end |
| Total transactions value / Total gross receivables balance, including: |                                                                                                            | 5                                                                       | 1                     | 35                                                                         | 0                     | 0                                                                       | 0                     |
| Helf S.C. Pszczyna                                                     | co-owner of the company Ligas Wieslaw-brother-in-law of Małgorzata Duda – Commercial Proxy and Shareholder | 3                                                                       | 0                     | 1                                                                          | 0                     | 0                                                                       | 0                     |
| Szymczak Jakub MAK                                                     | son-in-law of Małgorzata Duda (Wąs) – Commercial Proxy, Shareholder and Chief Financial Officer            | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Małgorzata (Wiktor)                                               | Commercial Proxy – Shareholder                                                                             | 0                                                                       | 0                     | 6                                                                          | 0                     | 0                                                                       | 0                     |
| 300000 Guitars Łukasz Duda                                             | son of Małgorzata Duda (Wiktor) Commercial Proxy – Shareholder                                             | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |
| Joanna Duda Szymczak                                                   | daughter of Małgorzata Duda (Wąs) – Shareholder and Chief Financial Officer                                | 2                                                                       | 1                     | 5                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Małgorzata (Wąs)                                                  | Commercial Proxy, Shareholder, Chief Financial Officer                                                     | 0                                                                       | 0                     | 6                                                                          | 0                     | 0                                                                       | 0                     |
| Inter Bud A. Gotz                                                      | daughter of Henryk Gotz and Urszula Gotz – Shareholders                                                    | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |
| Mateusz Duda, Monika Duda                                              | son and daughter-in-law of Commercial Proxy Małgorzata Duda (Wiktor)                                       | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Łukasz                                                            | son of Commercial Proxy – Małgorzata Duda (Wiktor)                                                         | 0                                                                       | 0                     | 1                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Stanisław                                                         | Vice President of the Management Board, husband of Commercial Proxy Małgorzata Duda (Wąs)                  | 0                                                                       | 0                     | 9                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Józef                                                             | President of the Management Board, husband of Commercial Proxy Małgorzata Duda (Wiktor)                    | 0                                                                       | 0                     | 6                                                                          | 0                     | 0                                                                       | 0                     |
| Duda Tomasz                                                            | Vice President of the Management Board, son of Commercial Proxy Małgorzata Duda (Wiktor)                   | 0                                                                       | 0                     | 1                                                                          | 0                     | 0                                                                       | 0                     |

| Related entities / Data in PLN thousand                                | Transaction type                                                                            | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |                       |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------|
|                                                                        |                                                                                             | Transaction value                                                       | Balance at period end | Transaction value                                                          | Balance at period end | Transaction value                                                       | Balance at period end |
| Total transactions value / Total gross receivables balance, including: |                                                                                             | 25                                                                      | 2                     | 34                                                                         | 0                     | 14                                                                      | 0                     |
| Helf S.C. Pszczyna                                                     | co-owner Ligas Wiesław – brother-in-law of Commercial Proxy and shareholder Małgorzata Duda | 25                                                                      | 2                     | 34                                                                         | 0                     | 14                                                                      | 0                     |

| Subsidiaries / Data in PLN thousand                                    | Transaction type                   | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |                       |
|------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------|
|                                                                        |                                    | Transaction value                                                       | Balance at period end | Transaction value                                                          | Balance at period end | Transaction value                                                       | Balance at period end |
| Total transactions value / Total gross receivables balance, including: |                                    | 273                                                                     | 5 569                 | 291                                                                        | 5 332                 | 4 810                                                                   | 743                   |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | shares in the share capital        | 0                                                                       | 4040                  | 0                                                                          | 4040                  | 4040                                                                    | 0                     |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | loans granted                      | 250                                                                     | 1450                  | 0                                                                          | 1200                  | 700                                                                     | 700                   |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | accrued interest on loans          | 23                                                                      | 79                    | 0                                                                          | 56                    | 9                                                                       | 9                     |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | other receivables                  | 0                                                                       | 0                     | 291                                                                        | 36                    | 61                                                                      | 34                    |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | receivables from fixed assets sale | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |

| Subsidiaries / Data in PLN thousand                                    | Transaction type             | Period from 1 <sup>st</sup> January 2026 to 31 <sup>st</sup> March 2026 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> December 2025 |                       | Period from 1 <sup>st</sup> January 2025 to 31 <sup>st</sup> March 2025 |                       |
|------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------|
|                                                                        |                              | Transaction value                                                       | Balance at period end | Transaction value                                                          | Balance at period end | Transaction value                                                       | Balance at period end |
| Total transactions value / Total gross receivables balance, including: |                              | 87                                                                      | 0                     | 482                                                                        | 0                     | 358                                                                     | 56                    |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | supply of goods and services | 87                                                                      | 0                     | 482                                                                        | 0                     | 368                                                                     | 56                    |
| Zakład Konstrukcji Spawanych Montex Sp. z o.o.                         | paid advances for deliveries | 0                                                                       | 0                     | 0                                                                          | 0                     | 0                                                                       | 0                     |

### 31. Information on Provided Guarantees for Credit or Loan or Granting Warranties Jointly to One Entity or Its Subsidiary, If the Total Value of Existing Guarantees or Warranties Is Equivalent to at Least 10% of the Parent Company's Equity.

- 1) On 31<sup>st</sup> January 2025, a loan agreement was concluded between the related party Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. (the Borrower) and the Issuer (the Lender) in the amount of PLN 700,000. The disbursement of the loan took place during the sixth week of 2025. Repayment of the loan is to be made by bank transfer on 31<sup>st</sup> December 2025, to the Lender's bank account. The repayment deadline may be extended or shortened upon the written consent of both parties. The loan bears interest at the rate of WIBOR 1M + 3% per annum, applicable from the disbursement date until the date of repayment. Interest will be paid in a lump sum together with the repayment of the principal (loan amount + interest accrued as of the repayment date).

On 22<sup>nd</sup> July 2025, Annex No. 1 to the Loan Agreement dated 31<sup>st</sup> January 2025, was signed, introducing the following amendments:

- ✓ Repayment of the loan shall be made by 31<sup>st</sup> December 2026, to the Lender's bank account;
- ✓ Payment of interest for the period from 5<sup>th</sup> February 2025, to 31<sup>st</sup> December 2025, shall be made on 2<sup>nd</sup> January 2026, while payment of interest for the period from 1<sup>st</sup> January 2026, to 31<sup>st</sup> December 2026, shall be made on 2<sup>nd</sup> January 2027.

All other provisions of the agreement remain unchanged.

On 6<sup>th</sup> November 2025, Annex No. 2 to the Loan Agreement dated 31<sup>st</sup> January 2025 was concluded, amending the following:

- ✓ the loan amount is PLN 1,200,000.00 (in words: one million two hundred-thousand-zloty 00/100);
- ✓ the disbursement of the remaining loan amount, i.e. PLN 500,000.00 (in words: five hundred-thousand-zloty 00/100), shall take place no later than 14<sup>th</sup> November 2025.

All other provisions of the Agreement remain unchanged.

On 6<sup>th</sup> November 2025, an Agreement for the Establishment of a Mortgage securing the Loan Agreement dated 31<sup>st</sup> January 2025 was executed between the Parent Company, PATENTUS S.A. (the "Creditor"), and the Subsidiary, Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. (the "Mortgagor"). In order to secure the repayment of the loan granted under the Loan Agreement of 31<sup>st</sup> January 2025, together with subsequent annexes, the Mortgagor establishes in favour of the Creditor a mortgage over the real property located in 41-603 Świętochłowice, at 68C Wojska Polskiego Street, plot No. 652/116, for which the District Court in Chorzów, 6th Land and Mortgage Register Division, maintains Land and Mortgage Register

No. KA1C/00024178/6, in the amount of PLN 1,800,000.00 (in words: one million eight hundred thousand zloty 00/100). The Parties declare that the mortgage is established under the following conditions: The mortgage in the amount of PLN 1,800,000.00 (in words: one million eight hundred-thousand-zloty 00/100), covering 150% of the indebtedness arising from the granted loan, including interest and all other costs resulting from the agreement, shall be established in the form of a notarial deed within 14 days.

On 25<sup>th</sup> November 2025 the District Court in Chorzów 6th Land and Mortgage Register Division made such entry of the aforementioned mortgage.

- 2) On 10<sup>th</sup> February 2026, a Loan Agreement was concluded between the subsidiary Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. in liquidation (the Borrower) and the Issuer (the Lender) in the amount of PLN 250,000.00. The loan was disbursed in the seventh week of 2026. The loan is to be repaid by bank transfer to the Lender's bank account by 31<sup>st</sup> August 2026. The repayment date may be extended or shortened subject to the written consent of both parties. The loan bears interest at a rate of 10% per annum, with interest being calculated continuously from the date of disbursement until the date of repayment. Any interest due shall be settled together with the repayment of the loan in a single payment, comprising the principal amount plus interest accrued as at the repayment date.

**32. Other Information Which, in the Opinion of the Parent Company's Management Board Are Significant for the Assessment of the Personnel, Economic and Financial Position, As Well As the Financial Result and Their Changes Along with Information Significant for the Assessment of Ability to Meet Obligations by PATENTUS S.A.**

The Management Board of the Parent Company hereby states that, as at the date of preparation of the present *Condensed Quarterly Separate Financial Statements*, no circumstances exist that would materially and adversely affect the personnel, financial or asset position, financial performance, or the ability of PATENTUS S.A. to duly perform its obligations.

All financial liabilities are being discharged on a timely basis, without delays, both from internally generated funds arising from operating activities and under the available overdraft facility, which serves as a safeguard of financial liquidity in the event of temporary cash flow fluctuations.

The Management Board continuously monitors the financial and operational standing and does not identify any risks that could materially affect the ability to meet its obligations or to continue as a going concern.

**33. Factors Which, in the Opinion of the Management Board Will Affect the Results Achieved in the Perspective of at Least Next Quarter. Other Information That May Significantly Affect the Assessment of the Economic and Financial Position Along with Financial Result.**

In the opinion of the PATENTUS S.A.'s Management Board, several factors, may have a significant impact on the operating activities and the results achieved in the near term, including inter alia:

The company will continue acquisition of tangible fixed assets. On 16<sup>th</sup> January 2026, the Company once more obtained the certificate confirming compliance with the requirements

of the 15085 standards, with the certificate's validity date standing till 3<sup>rd</sup> February 2027, which allows the plant to weld components of rail vehicles. The purpose of this certification is to ensure high-quality production of rail vehicles components in accordance with the requirements of the PN-EN 15085 series, while maintaining full compliance with the welding quality standards in accordance with PN-EN ISO 3834-2. The procedure for the execution of welded structures for railways is applied in case of the implementation of contracts that meet the requirements of PN-EN 15085. Obtaining the certification in the scope of terms and conditions resulting from PN-EN 15085 enables the Plant to utilize its current capacity to manufacture load-bearing structures for rail vehicles.

Additionally, the Company holds production certificates for PKP Cargo renewed in May 2024 in the scope as specified in those certificates, available on the PATENTUS S.A. website with validity date until 2026. In view of the restructuring measures implemented under the remedial proceedings of PKP Cargo S.A., PATENTUS S.A. has renewed its certificate with PKP Intercity S.A. as part of its strategy to diversify operations within the railway market.

By awarding the aforementioned certifications, both PKP CARGO SA. and PKP INTERCITY S.A. confirmed that the plant has the necessary organizational structure, technical equipment, qualified employees, and technologies compliant with the requirements of regulations and instructions in force at PKP CARGO SA. in the following areas of production:

- gear wheels of main gears of traction vehicles,
- forgings and axles of wheelsets for railway vehicles,
- pins for rolling stock,
- hollow shafts,
- journal box housings, coupling hooks.

Furthermore, the same audit resulted in Patentus S.A. being recognized by PKP Cargo as a qualified contractor for services in mechanical processing and heat treatment of components, including:

- bumper elements,
- hollow shafts,
- gear wheels for the main gear transmissions.

In line with the adopted strategy, the Company will implement:

- conducting further research among companies from the metal industry and other sectors, to continue expanding the capital group;
- exploring potential foreign contractors;
- searching new subsidies;
- expanding the operating activities of entities within the capital group;
- further expansion of the existing machine park.

**III. SIGNATURES OF THE COMPANY 'S MANAGEMENT BOARD MEMBERS  
AND THE PUBLICATION APPROVAL DATE OF CONDENSED FINANCIAL  
STATEMENTS.**

| PRESIDENT OF THE MANAGEMENT BOARD<br>JÓZEF DUDA                                         | VICE PRESIDENT OF THE MANAGEMENT BOARD<br>TOMASZ DUDA                                    |
|-----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Document<br>signed by<br>Józef Duda<br>Date: 15 <sup>th</sup> May 2026<br>13:45:34 CEST | Document<br>signed by<br>Tomasz Duda<br>Date: 15 <sup>th</sup> May 2026<br>13:44:36 CEST |

Pszczyna, 15<sup>th</sup> May 2026.