

## **REPORT OF THE INDEPENDENT STATUTORY AUDITOR**

on the review of semi-annual  
condensed separate  
financial statements  
for the period  
from 1<sup>st</sup> January 2023  
to 30<sup>th</sup> June 2023

**PATENTUS S.A**  
**with its registered office**  
**in Pszczyna**

# **REPORT OF THE INDEPENDENT STATUTORY AUDITOR FROM THE REVIEW OF SEMI-ANNUAL CONDENSED SEPARATE FINANCIAL STATEMENTS COVERING THE PERIOD FROM 1<sup>ST</sup> JANUARY 2023 TO 30<sup>TH</sup> JUNE 2023.**

**For the Shareholders and Supervisory Board**

**PATENTUS S.A.**

**with its registered office in Pszczyna, Górnośląska St. 11**

## **Introduction**

We have reviewed the attached semi-annual condensed separate financial statements of PATENTUS S.A. (Parent Company) with its registered office in Pszczyna, consisting of: semi-annual condensed separate statement of financial position as at 30<sup>th</sup> June 2023, and semi-annual condensed separate statement of comprehensive income, semi-annual condensed separate statement of changes in equity, semi-annual condensed separate statement of cash flows for the period from 1<sup>st</sup> January to 30<sup>th</sup> June 2023 along with selected additional and explanatory information ("semi-annual condensed separate financial statements").

The Company's Management Board is responsible for the semi-annual condensed separate financial statements preparation in accordance with the requirements of the International Accounting Standard 34 "Interim Financial Reporting" announced in the form of regulations of the European Commission.

Our responsibility is to express a conclusion on the semi-annual condensed separate financial statements based on our review.

## **Scope of the review**

We conducted the review in accordance with the National Standard on Review 2410 in the wording of the International Standard on Review Services 2410 "Review of interim financial information carried out by an independent statutory auditor of the entity" adopted by resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of 8<sup>th</sup> April, 2019.

Review of semi-annual condensed financial statements involves making inquiries primarily of those responsible for financial and accounting matters, performing analytical and other review procedures.

Review has a significantly narrower scope than the audit carried out in accordance with the National Auditing Standards in the wording of the International Standards on Auditing adopted by the Resolution No. 3430/52a/2019 of the National Council of Statutory Auditors of 21<sup>st</sup> March, 2019 (with subsequent amendments) and, consequently, it does not allow us to be sure that all material matters that would have been identified during the audit have been disclosed. Accordingly, we do not express an audit opinion on this semi-annual condensed separate financial statement.

## **Conclusion**

Based on our review, we conclude that nothing has come to our attention, which would lead us to believe that the attached semi-annual condensed separate financial statements have not been prepared, in all material respects, in accordance with the requirements of International Accounting



Standard 34 "Interim Financial Reporting", issued in the form of the European Commission regulations.

**Krzysztof Oczko**  
Key Statutory Auditor  
Id no. 11891

Acting on behalf:

**MOORE Polska Audyt Sp. z o.o.**  
00-844 Warszawa, ul. Grzybowska 87  
The company entered on the list of  
entities authorized to audit financial  
statements with ID number 4326.

Signature Not Verified  
Document signed by  
KRZYSZTOF OCZKO  
Date: 29<sup>th</sup> August 2023  
12:43:18 CEST

Bielsko-Biała, 29<sup>th</sup> August 2023.