

REPORT OF THE INDEPENDENT STATUTORY AUDITOR

from the review of semi-annual
condensed consolidated
financial statements
for the period
from 1st January 2023
to 30th June 2023

PATENTUS S.A
Capital Group
with its registered office
in Pszczyna

REPORT OF THE INDEPENDENT STATUTORY AUDITOR FROM THE REVIEW OF CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the Shareholders and Supervisory Board of

PATENTUS S.A. CAPITAL GROUP

with its registered office in Pszczyna, Górnośląska St. 11

Introduction

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

Parent Company's Management Board is responsible for the semi-annual condensed consolidated 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 consolidated 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 8th April, 2019.

Review of semi-annual condensed consolidated 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 21st 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 consolidated 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 consolidated 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:

Signature Not Verified
Document signed by
KRZYSZTOF OCZKO
Date: 29th August 2023
12:38:49 CEST

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.

Bielsko-Biała, 29th August 2023.