

PATENTUS S.A.
CAPITAL GROUP
with its registered office in
Pszczyna, Górnośląska Street 11

SEMI-ANNUAL REPORT
ON THE PATENTUS S. A. CAPITAL GROUP
PERFORMANCE
for the period from 1st January 2025
to 30th June 2025

Pszczyna, 28th August 2025

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SEMI-ANNUAL REPORT ON PATENTUS S.A. CAPITAL GROUP PERFORMANCE for the period from 1st January 2025 to 30th June 2025.

1. Principles of compiling the semi-annual condensed consolidated financial statements.

The *Consolidated Financial Statements of PATENTUS S.A. Capital Group* (Capital Group) for the semi-annual reporting period ending 30th June 2025, were prepared in accordance with the International Financial Reporting Standards (IFRS) applicable to interim financial reporting, as approved by the European Union, as well as the International Accounting Standards and related interpretations published in the form of European Commission Regulations (particularly in accordance with IAS 34). These statements also take into account the provisions of the Ordinance of the Minister of Finance dated 29th March 2018, regarding the disclosure of current and interim information by issuers of securities and the conditions under which such information may be recognized as equivalent to that required by the laws of a non-member state. To fully understand the financial situation and performance of the Capital Group, this report on should be read in conjunction with the information contained in the *Consolidated Financial Statements of the Capital Group* prepared as at 30th June 2025, and the *Separate Financial Statements of PATENTUS S.A.* (the Parent Company, Issuer, Parent) prepared as at 30th June 2025. These statements will be available on the Parent Company's website at www.patentus.eu by the date consistent with the current report on the date of publication of the *Consolidated Semi-Annual Report for the First Half of 2025*, i.e. on 1st September 2025. The content of the financial statements includes records in accordance with § 66 section 8 points 2-11 and § 69 sections 2-6 of the Ordinance of the Minister of Finance dated 29th March 2018 on current and interim

information published by issuers of securities and conditions under which such information may be recognized as equivalent to that required by the laws of a non-member state.

The *Consolidated Financial Statements* have been prepared in accordance with the historical cost principle (adjusted for impairment losses), with the exception of investment property, land and available-for-sale financial assets, which are measured at fair value.

The Capital Group exercised its right under § 10 of IAS and did not change the names of elements of the complete financial statements. Therefore, the former name *Balance Sheet* is used to describe the *Statement of Financial Position*; to define the *Statement of Changes in Equity for the Period*, the current name *Statement of Changes in Equity* is used; the current name *Cash Flow Statement* is used to denote *Statement of Cash Flows*; and the *Statement of Comprehensive Income* consists of two components, *Profit and Loss Statement* and a separate *Statement of Comprehensive Income*.

2. Overview of the basic economic and financial figures, disclosed in consolidated semi-annual financial statements.

2.1 Consolidated Balance Sheet:

Assets:

Assets data in PLN thousand	Note	Period end 30 th June 2025	Period end 31 st December 2024	Period end 30 th June 2024
I. Fixed assets		96 930	89 192	77 854
1. Intangible assets	1	3 157	3 807	4 788
2. Tangible fixed assets	2	81 178	72 892	61 100
3. Perpetual usufruct		9 620	9 620	8 883
4. Investment property	3	1 425	1 425	1 380
5. Shares and stocks in subsidiaries	17	0	0	0
6. Shares and stocks in other entities and other investments	3	0	0	0
7. Deferred income tax assets		1 041	940	674
8. Trade receivables and other receivables	4	509	508	1 029
9. Long-term receivables from lease agreements	4	0	0	0
II. Current assets		113 632	112 542	134 328
1. Inventory	5	33 701	50 337	39 756
2. Trade receivables and other receivables	4	14 464	9 809	11 341
3. Other financial assets		63 230	47 854	74 896
4. Short-term receivables from lease agreements	4	0	0	592
5. Receivables due to current corporate income tax at period end	17	223	15	0
6. Cash and cash equivalents	6	2 014	4 527	7 743
Total assets		210 562	201 734	212 182

Liabilities:

Liabilities data in PLN thousand	Note	Period end 30 th June 2025	Period end 31 st December 2024	Period end 30 th June 2024
I. Equity (Ia+ Ib)	7	169 470	163 330	162 105
Ia. Equity (fund) attributable to the Parent Company's shareholders		168 661	162 491	161 197
1. Share capital	7	11 800	11 800	11 800
2. Supplementary capital arising from the sale of shares above their nominal value	7	6 448	6 448	6 448
3. Revaluation reserve	7	10 841	10 841	9 990
4. Retained earnings	7	139 572	133 402	132 959
Ib. Equity attributable to non-controlling interests	7	809	839	908
II. Total long-term liabilities		12 336	17 133	16 007
1. Credits and loans	8	2 248	3 418	4 754
2. Other long-term financial liabilities	9	40	49	63
3. Other long-term non-financial liabilities	9	4 822	7 826	3 819
4. Provisions – long-term liabilities	10	311	283	263
5. Deferred tax provisions	17	4 915	5 557	7 108
III. Total short-term liabilities		28 756	21 271	34 070
1. Credits and loans	8	5 107	2 707	3 511
2. Trade receivables and other short-term financial liabilities	9	6 699	11 275	8 420
3. Other short-term non-financial liabilities	9	15 258	5 534	20 191
4. Liabilities due to current income tax	17	0	0	35
5. Provisions for short-term liabilities	10	1 692	1 755	1 913
Total liabilities		210 562	201 734	212 182

2.2 Consolidated Profit and Loss Statement:

Profit and Loss Statement data in PLN thousand	Note	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2025 to 30 th June 2025	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024
I. Revenue from sales of products, services, goods and materials	11	75 168	40 852	48 728	23 012
II. Cost of products, services, goods and materials sold	12	(57 521)	(32 339)	(35 362)	(17 083)
III. Gross profit (loss) on sales		17 647	8 513	13 366	5 929
IV. Selling costs	12	(2 280)	(1 224)	(2 174)	(2 032)
V. General and administrative costs	12	(4 575)	(2 211)	(4 277)	(2 659)
VI. Other operating revenues	13	751	362	1 051	402
VII. Other operating expenses	14	(263)	(229)	24	332
VIII. Profit (loss) on operating activity		11 280	5 211	7 990	1 972
IX. Financial revenues	15	2 206	977	1 974	1 622
X. Financial expenses	16	(608)	(78)	(699)	(402)
XI. Pre-tax profit (loss)		12 878	6 110	9 265	3 192
XII. Income tax	17	637	553	(1 798)	(1 775)
XIII. Net profit (loss)		13 515	6 663	7 467	1 417
Additional information					
Net profit (loss) attributable to:					
Parent Company's Shareholders		13 544	6 672	7 454	1 403
Non-controlling interests		(29)	(9)	13	14
Weighted average number of shares (in units)		29 500 000	29 500 000	29 500 000	29 500 000
Net profit (loss) per share attributable to the Parent Company's shareholders (in PLN)					
basic		0.46	0.23	0.25	0.05
diluted		0.46	0.23	0.25	0.05
Discontinued operations did not occur					

2.3 Consolidated Statement of Comprehensive Income:

Statement of Comprehensive Income data in PLN thousand	Note	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2025 to 30 th June 2025	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024
Net profit (loss)		13 515	6 663	7 467	1 417
Other comprehensive income, including:		0	0	0	0
Effects of revaluation to fair value of fixed assets		0	0	0	0
Deferred income tax provisions settled with equity	17	0	0	0	0
Total comprehensive income		13 515	6 663	7 467	1 417
Additional information:					
Total comprehensive income attributable to:					
Parent Company's Shareholders		13 544	6 672	7 454	1 403
Non-controlling interests		(29)	(9)	13	14

2.4 Consolidated Statement of Changes in Equity:

Statement of Changes in Equity data in PLN thousand	Equity attributable to the Parent Company's shareholders					Equity attributable to non- controlling interests	Total equity
	Share capital	Supplementary capital arising from the sales of shares above their nominal value	Revaluation reserve	Retained earnings	Total		
Data as at 1st January 2025	11 800	6 448	10 841	133 402	162 491	839	163 330
Capital increase through new shares issuance	0	0	0	0	0	0	0
Net surplus from the sales of shares above their nominal value	0	0	0	0	0	0	0
Allocation of part of the profit to Variable Remuneration Fund	0	0	0	(7 347)	(7 347)	0	(7 347)
Total comprehensive income	0	0	0	13 517	13 517	(30)	13 487
Data as at 30th June 2025	11 800	6 448	10 841	139 572	168 661	809	169 470
Data as at 1st January 2024	11 800	6 448	9 990	140 252	168 490	896	169 386
Capital increase through new shares issuance	0	0	0	0	0	0	0
Net surplus from the sales of shares above their nominal value	0	0	0	0	0	0	0
Allocation of part of the profit to Variable Remuneration Fund	0	0	0	(14 750)	(14 750)	0	(14 750)
Total comprehensive income	0	0	851	7 900	8 751	(57)	8 694
Data as at 31st December 2024	11 800	6 448	10 841	133 402	162 491	839	163 330
Data as at 1st January 2024	11 800	6 448	9 990	140 252	168 490	896	163 386
Capital increase through new shares issuance	0	0		0	0	0	0
Net surplus from the sales of shares above their nominal value	0	0	0	0	0	0	0
Allocation of part of the profit to Variable Remuneration Fund	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	(7 293)	(7 293)	12	(7 281)
Data as at 31st June 2024	11 800	6 448	9 990	132 959	161 197	908	162 105

2.5 Consolidated Cash Flow Statements:

Cash Flow Statement (indirect method) data in PLN thousand	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2025 to 30 th June 2025	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024
Operating activity				
Gross profit (loss)	12 878	6 110	9 265	3 192
Income tax	99	553	(1 798)	(1 775)
Profit (loss) attributable to the Parent Company's owners	13 544	6 672	7 454	1 403
Profit (loss) attributable to minority shareholders	(29)	(9)	13	14
Total adjustments	5 976	8 038	28 585	(39 094)
Amortisation and depreciation	4 997	2 539	5 018	2 519
Amortisation and depreciation covered with subsidy	0	0	0	0
Appraisal of fixed assets	0	0	0	0
Exchange gains (losses)	0	(61)	0	0
Interest and profit sharing (dividend)	107	45	0	(139)
Profit (loss) on investment activity	(1 735)	(1 046)	(50)	(1)
Change in provisions excluding deferred income tax provisions	(30)	(8)	(78)	(73)
Change in liabilities provisions and deferred income tax provisions	0	0	0	173
Change in inventory	16 635	13 392	(1 771)	(20)
Change in trade receivables and other receivables excluding advances transferred for the fixed assets acquisition	(8 459)	238	81 155	(33 919)
Change in liabilities excluding credits, loans and provisions	(5 225)	(6 720)	(48 636)	(5 318)
Change in deferred income tax assets	0	0	0	24
Change in provisions for employee benefits	0	(2)	0	0
Other adjustments – revaluation of fixed assets	0	0	0	0
Change in accruals (excluding deferred income tax)	0	0	0	(451)
Current income tax paid (adjusted with the balance of settlements from previous period)	(314)	(339)	(7 053)	(1 887)
Net cash flows from operating activity	18 953	14 701	37 850	(35 902)
Investment activity				
Disposal of intangible assets and tangible fixed assets	107	31	82	(592)
Acquisition of intangible assets and tangible fixed assets	(2 549)	(2 533)	(4 398)	(1 918)
Acquisition of fixed assets under construction	(10 104)	(3 922)	0	0
Advance payment for fixed assets	3 729	3 383	(3 111)	(5 925)
Acquisition of work in progress	0	0	0	85
Disposal of investment property	0	0	0	0
Acquisition of financial assets – certificates	(30 513)	(15 513)	(66 147)	7 942
Acquisition of shares and stocks in other entities	0	0	0	0
Disposal of financial assets – certificates	16 782	445	31 677	31 677
Repayment of granted loans	0	0	0	0
Received interest on loans granted	0	0	0	0
Received interest on loans granted to subsidiaries	0	0	0	0
Other financial assets inflows	0	0	0	0
Net cash flows from investment activity	(22 548)	(18 109)	(41 897)	31 269
Financial activity				
Net inflows from issuance of shares	0	0	0	0
Allocation of net profit to the Variable Remuneration Fund	0	0	0	0
Allocation of net profit – dividend payment	0	0		
Received credits and loans	2 593	1 881	0	0
Repayment of credits and loans	(1 364)	(686)	(1 998)	(971)
Other inflows (+) or outflows (-) from financial activity	0	0	0	0
Payment of liabilities arising from finance lease agreements	0	7	0	12
Payment of receivables arising from finance lease agreements	(13)	(13)	932	489
Interest paid	(134)	(71)	0	139
Net cash flows from financial activity	1 082	1 118	(1 066)	(331)
Total net change in cash	(2 513)	(2 290)	(5 113)	(4 964)
Change in cash due to exchange differences	0	0	0	0
Balance sheet changes in cash and cash equivalents	(2 513)	(2 290)	(5 113)	(4 964)
Cash and cash equivalents opening balance	4 527	4 304	12 856	12 707
Closing balance of cash and cash equivalents	2 014	2 014	7 743	7 743
including cash and cash equivalents of limited disposability	373	306	1 270	(7 779)

2.6 Selected financial data

Selected financial data from Profit and Loss Statement and Cash Flow Statement	in PLN thousand				in EUR thousand			
	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2025 to 30 th June 2025	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2024 to 30 th June 2024	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024
I. Net revenue from sales	75 168	40 852	48 728	23 012	17 765	9 587	11 285	5 350
II. Profit (loss) on operating activity	11 280	5 211	7 990	1 972	2 666	1 223	1 850	458
III. Pre-tax Profit (loss)	12 878	6 110	9 265	3 192	3 043	1 434	2 146	742
IV. Net profit (loss)	13 515	6 663	7 467	1 417	3 194	3 564	1 729	329
V. Net profit (loss) attributable to the Parent Company's shareholders	13 544	6 672	7 454	1 403	3 201	1 566	1 726	326
VI. Net profit (loss) attributable to non-controlling interests	(29)	(9)	13	14	(7)	(2)	3	3
VII. Total comprehensive income	13 515	6 663	7 467	1 417	3 194	1 564	1 729	329
VIII. Total comprehensive income attributable to the Parent Company's shareholders	13 544	6 672	7 454	1 403	3 201	1 566	1 726	326
IX. Total comprehensive income attributable to non-controlling interests	(29)	(9)	13	14	(7)	(2)	3	3
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	29 500 000	29 500 000
XI. Book value per share (in PLN / EUR)	5.72	5.72	5.46	5.46	1.35	1.35	1.27	1.27
VIII. Net profit (loss) per share and diluted net profit (loss) per share attributable to Parent Company's shareholders (in PLN/EUR)	0.46	0.23	0.25	0.05	0.11	0.05	0.06	0.01
XIII. Net cash flows from operating activity	18 953	14 701	37 850	(35 902)	4 479	3 450	8 766	(8 347)
XIV. Net cash flows from investing activity	(22 548)	(18 109)	(41 897)	31 269	(5 329)	(4 250)	(9 703)	7 270
XV. Net cash flows from financial activity	1 082	1 118	(1 066)	(331)	256	262	(247)	(77)
XVI. Total net cash flow	(2 513)	(2 290)	(5 113)	(4 964)	(594)	(537)	(1 184)	(1 154)
EUR exchange rate used to convert Profit and Loss statement items and Cash Flow Statement items					4.2313	4.2614	4.3178	4.3011

Selected financial data from assets and liabilities	in PLN thousand			in EUR thousand		
	Period end 30 th June 2025	Period end 31 st December 2024	Period end 30 th June 2024	Period end 30 th June 2025	Period end 31 st December 2024	Period end 30 th June 2024
XVII. Fixed assets	96 930	89 192	77 854	22 851	20 873	18 051
XVIII. Current assets	113 632	112 542	134 328	26 788	26 338	31 145
XIX. Total assets	210 562	201 734	212 182	49 639	47 211	49 196
XX. Long-term liabilities	12 308	17 133	16 007	2 902	4 010	3 711
XXI. Short-term liabilities	28 784	21 271	34 070	6 786	4 978	7 899
XXII. Equity	169 470	163 330	162 105	39 951	38 224	37 585
XXIII. Equity attributable to the Parent Company's shareholders	168 661	162 491	161 197	39 761	38 027	37 375
XXIV. Share capital	11 800	11 800	11 800	2 782	2 762	2 736
XXV. Equity attributable to non-controlling interests	809	839	908	191	196	211
EUR exchange rate used to convert Balance Sheet items				4.2419	4.2730	4.3130

Exchange rates table:

Period	Average EUR/PLN exchange rate for the period	Lowest EUR/PLN exchange rate for the period	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 st January 2025	4.2313	4.1339	4.3033	4.2419
to 30 th June 2025				
from 1 st April 2025	4.2614	4.1791	4.3033	4.2419
to 30 th June 2025				
from 1 st January 2024	4.3065	4.2499	4.4016	4.2730
to 31 st December 2024				
from 1 st January 2024	4.3178	4.2528	4.4016	4.3130
to 30 th June 2024				
from 1 st April 2024	4.3011	4.2528	4.3608	4.3130
to 30 th June 2024				

In the first half of 2025, we can observe a decrease in assets and liabilities by 0.76% compared to the first half of the previous year. In comparison to the end of the first half of 2024, fixed assets increased by PLN 19 076 thousand, which accounted for 24.50%, while current assets decreased by 15.41%. In liabilities, an increase is noted in the equity group by PLN 7 365 thousand in relation to the value of equity as at 30th June 2024, which represented an increase by 4.54%. A decrease can be observed in long-term liabilities compared to the first half of 2024, i.e. by PLN 3 671 thousand, which was a decrease by 22.93%, short-term liabilities decreased by PLN 5 314 thousand, which was a decrease by 15.60%.

In the analyzed first half of 2025, revenues from the sale of products, services, goods and materials increased by 54.26% and amounted to PLN 75 168 thousand, while the corresponding costs increased by 62.66% compared to the corresponding period of the previous year. As a result, the gross profit on sales disclosed the amount of PLN 17 647 thousand. The net profit at the end of the first half of 2025 amounted to PLN 13 515 thousand.

As at the date of the present report publication, the Issuer has been conducting its operating activities without major disruptions, and no material hazards have been identified regarding its ability to continue as a going concern in the foreseeable future.

At the same time, the Issuer notes the existence of a number of external factors that may affect its future operations and financial performance. These include in particular, the mining sector, in which the Issuer conducts part of its business or with which it is associated as a supplier or customer, remains exposed to fluctuations in commodity prices as well as to evolving regulatory and environmental requirements. Significant changes in demand or supply may influence the profitability of business segments related to this sector.

Furthermore, global and regional fluctuations in material prices, including industrial commodities, may lead to increased operating costs or challenges in maintaining supply chain continuity. Fluctuations in foreign exchange rates, particularly in the context of material imports or product exports, may also materially affect the Company's financial results.

The Issuer also monitors the global geopolitical and economic environment, including armed conflicts, trade tensions, and changes in monetary and fiscal policies in key economies, which may translate into restrictions on international trade, higher financing costs, demand volatility, and a general deterioration of investment sentiment.

Although there are currently no indicators that would undermine the Issuer's ability to continue as a going concern, it cannot be ruled out that the aforementioned factors—individually or collectively—may, in the future, lead to temporary operational disruptions or affect the Company's financial performance.

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

Aside from the armed conflict in Ukraine, the following factors could have significantly impacted the Issuer's operations:

- A decrease in orders from the mining industry,
- Significant challenges related to the implementation of already signed contracts and difficulties in acquiring new orders,
- Limitations or suspensions in the execution of service orders,
- Increase in the prices of certain production materials, and parts,
- The risk of significant fluctuations in exchange rates;

3. Description of basic hazards and risks related to the remaining months of the fiscal year.

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 imbalances in global markets. This condition had and still has, a relevant influence on the domestic economy. As at the time of the present report preparation, the Issuer operates without major disruptions. However, given the changes in the economic situation induced by the ongoing war in Ukraine, it can, or even should be assumed that this shall have a remarkable impact on the Issuer's operations. The armed conflict in Ukraine has resulted in a progressive economy slowdown, both domestically and worldwide, as well as increases in fuel and raw material prices, alongside with potential issues 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 providers from the territory of Ukraine,
- Risk of increased interest rates and depreciation of the PLN exchange rate 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 into Ukraine's armed forces, as ordered by Ukraine's governing authorities.

-Risk related to sanctions imposed on Russia in connection with the armed conflict in Ukraine, which may result in restrictions on the export of certain goods from Russia, translating to substantial impact on the availability and prices of materials (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 material information regarding the impact of the situation in Ukraine on its business, in line with the transparency obligations under *Regulation 596/2014 on Market Abuse* (MAR)

Risk of losing qualified employees

In the Company's operations, the qualifications of employees are one of the highest values. The Company employs qualified engineering, economic, and financial staff, which constitute a key group of employees. Additionally, the Company cooperates with PPHU Mirpol Mirosław Kobiór a private company with its registered office in Pszczyna, which provides qualified production staff who deliver work services using the Company's machines and devices, under the supervision of the Company's engineering staff and based on the Company's patents, solutions and documentation. In the Management Board 's opinion, there is a slight risk of ending the longstanding cooperation. Termination of the agreement could lead to temporary production difficulties. However, in such case, the Company will strive to retain the majority of contractor 's employees as the Company is a major recipient of their services. The performance of the subsidiaries also relies on the experience, qualifications, and skills of their staff. The potential loss of qualified personnel, related to high competition among employers – and the resulting employee turnover – may impact the proper course of the production process and the Company's market position. To mitigate this risk, the Management Boards of the Companies aim to maintain competitive remuneration levels, though this may result in higher employment costs.

Risk of production stoppage due to breakdowns or destruction of production assets

The Capital Group's performance is heavily reliant on the use of its production assets. Damage to the tangible fixed assets owned by the Group's companies could lead to temporary contract suspensions, or, in extreme cases, the inability to fulfil the signed agreements, which may result in a decline in sales. The Company has insured its production assets and property according to their replacement value.

Risk related to delayed payments

The PATENTUS S.A. Capital Group undertakes numerous projects for domestic recipients, related to the production of machinery and equipment as well as repair services for these

devices. The potential delays in payments from contractors could negatively impact the Capital Group's financial liquidity ratios and potentially lead to higher financial costs incurred in connection with the increased reliance on external sources of financing.

Risk related to public tenders

A significant portion of the PATENTUS S.A. Capital Group's revenues comes from successfully securing public tenders, where the offered price is the key factor in determining the outcome. Currently, the companies within the PATENTUS S.A. Capital Group calculate their price offers at a level sufficient to ensure a reasonable margin, though this may not always be achievable in the future. An additional factor that increases the risk of achieving possibly lower financial results is the competitors filing protests against tender provisions, which may lead to an extended time for signing contracts or, in extreme cases, resulting in the cancellation of the tender.

Exchange rate risk

The PATENTUS S.A. Capital Group faces the risk of unfavourable conditions resulting from rapid fluctuations in the exchange rate of the zloty against other currencies. This phenomenon may impact the Capital Group's results, particularly in light of the strategy adopted by the Parent Company's Management Board which includes an emphasis on increasing exports of goods and services. A significant appreciation of the zloty may result in a decline in the profitability of export contracts. Additionally, changes in the zloty exchange rate are relevant for loans taken in foreign currencies.

Details on derivative transactions are presented in the *Consolidated Financial Statements* in Note 30 and in Note 20.

Risk resulting from granted collateral on Company's assets

One form of collateral for loans granted by banks includes mortgages and registered pledges on production assets and inventories. In the event of the Capital Group not settling its liabilities under loan agreements, banks may satisfy the claim by seizing pledged assets. Such a situation could adversely affect production processes and, consequently, the Capital Group's financial performance. However, the Capital Group regularly settles its liabilities, and at present, this risk is non-existent.

Risk resulting from EU subsidies obtained for the purchase of new machinery and equipment

The Company has concluded agreements with the managing authority of structural funds regarding co-financing from the European Union funds for the purchase of new machinery and equipment as well as agreements regarding the reimbursement of costs incurred necessary to fulfil the obligations outlined in these agreements. Failure to meet the

performance indicators stipulated in the agreements with the unit managing the given structural fund, it may be required to repay part or all of the subsidy, along with interest. The maximum amount to be reimbursed is approximately PLN 40 908 thousand (excluding interest).

Risk of dependence on significant customers and suppliers

The amount of the Company's revenues significantly depends on the current economic conditions of the hard coal industry in Poland. Over 78% of the Company's revenues in the audited period of 2025 and over 56% in the corresponding period of 2024 were generated owing to recipients from the mining industry, including: Jastrzębska Spółka Węglowa S.A., PG Silesia Sp. z o.o., PGE Górnictwo i Energetyka Konwencjonalna S.A., JZR Sp. z o.o., Polska Grupa Górnicza S.A. The remaining sales were carried out, among others, for such recipients as Ungarex S.C., Becker-Warkop Sp. z o.o., TIM INVEST d.o.o. Beograd, SBM Mineral Processing GmbH and J.D Austria GmbH. The value of revenues for the aforementioned customers in 2025 accounted for almost 21%, and over 43% in 2024, in relation to total sales. Deterioration of the financial situation of these major clients in this industry may result in the deterioration of the Company's financial results. The termination of cooperation or limitation in orders from these entities would significantly affect the Company's revenue and overall financial position. To mitigate this risk, the Management Board's aim, that has been realized in recent years, is to diversify the revenue sources, by commencing the supply of mining machinery and equipment to the Eastern and Far Eastern markets, as well as exporting welded structures and equipment to the European Union markets. To further reduce the risk of becoming dependent on major customers, the Company is seeking for customers from outside the mining industry.

The risk of applying tax law and changes in legal regulations.

The Polish tax system is characterized by instability, with tax regulations frequently changing, often to the detriment of taxpayers. These changes in tax law may also arise from the need to implement new solutions outlined in the European Union law, leading to introduction of new or changes to existing tax regulations. In practice, tax authorities apply the law not only relying directly on regulations, but also on their interpretations by superior court and court rulings. Such interpretations, also subject to changes, are replaced by others, or contradict one other. To some extent, this also applies to judicial decisions. This results in uncertainty as to the method of application of the law by tax authorities or its automatic application in accordance with interpretations held at the moment, which may not correspond to various, often complex facts occurring in economic transactions. Additional ambiguity of many provisions that make up the Polish tax system contributes to increasing this risk. On the one hand, this raises doubts as to the proper application of the provisions, and on the other, it makes it necessary to take into account the aforementioned interpretations to a greater extent. In the case of tax regulations which are based on the regulations in force in the European Union and should be fully harmonized with them,

attention should be paid to the risk of their application associated to the often-insufficient level of knowledge about EU regulations, which is due to the fact that they are relatively new to the Polish legal system. This may result in the adoption of an interpretation of Polish law that is inconsistent with the regulations in force in the European Union. There are also numerous changes in other areas of law, that may also affect the Capital Group. The introduced legal changes may potentially pose a risk related to interpretation problems, lack of judicial practice, unfavourable interpretations adopted by courts or public administration bodies. In order to protect the Company against potential penal and fiscal consequences, on 24th March 2023, the Issuer concluded a Fiscal and Tax Protection Insurance policy with Colonnade Insurance S.A. (conducting its business activity in Poland through Colonnade Insurance Societe Anonyme) effective from 25th March 2025 to 24th March 2026.

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 associated with trade receivables is high, and is related to the limited number of significant recipients of products, services and goods. According to the data as at 30th June 2025, as presented in Note 18, the sum of the balances of trade receivables disclosed in the balance sheet assets for mining industry counterparties constitutes over 53% of the total balance of trade receivables disclosed in the balance sheet assets. As at 30th June 2024, the receivables concentration ratio was over 32%. The aforementioned analysis indicates on the Parent Company's credit risk. A detailed specification of receivables according to overdue periods and the number of write-downs on entitlements is presented in Note 4. In the opinion of the Capital Group, the maximum risk for non-payment of receivables is equal to write-downs on trade receivables created for individual balance sheet days.

Liquidity risk

The Capital Group is exposed to the risk of losing financial liquidity, understood as the ability to settle liabilities within prescribed time limits. Business activities financed with the use of external sources (credits, loans, trade credit) increase the risk of losing liquidity in the future. The Capital Group 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. Due to the high creditworthiness of the Parent Company, in the opinion of the Management Board – there is no risk of losing access to financing.

In order to ensure financial liquidity, the Company concluded fully proper factoring agreement with the factoring company Kuke Finance S.A. with its registered office in Warsaw (agreement 0096/2017 dated 29th November 2017). The aforementioned agreement has been suspended till 30th November 2026.

The liquidity risk measure is the degree of matching cash flows (inflows and outflows) in the period up to 3 months, in the period from 4 to 12 months, in the period from 1 to 5 years and over 5 years. The inflows include the trade receivables balance and the balance of receivables arising from concluded lease agreement, which was increased by the cash in bank accounts balance and the available balance of unused credit in the current account. Expenses include the value of liabilities arising from loans, credits, and lease agreements, increased by interest due in the period and the value of other financial liabilities.

Another liquidity risk measure monitored by the Parent Company is the equity levels analysis. The equity levels analysis is made on the basis of the Equity-to Assets ratio and the Debt/EBITDA ratio.

The Equity-to-Assets ratio is calculated as the proportion of total equity to the balance sheet total of assets as at the given balance sheet date. The Capital Group assumes maintaining the Equity-to-Assets ratio at a level not lower than 0.6. As at 30th June 2024, the ratio is 0.81.

The Debt/EBITDA ratio is calculated as the proportion of credits and loans liabilities including liabilities arising from finance lease agreements to the sum of EBITDA. EBITDA value is the sum of operating profit and depreciation. The Capital Group assumes maintaining the debt level ratio at a level no higher than 2.7. As at 30th June 2025, the ratio is 0.23.

General description of the risk associated with the subsidiary ZKS MONTEX Sp. z o.o.:

At present, the subsidiary Zakład Konstrukcji Spawanych MONTEX sp. z o.o. operates based on individual orders for specific clients. Therefore, it is challenging to plan production preparation processes, material supply, and machine park maintenance, which is often associated with the need to incur higher costs in their execution. The Management Board of the Subsidiary strives to conclude long-term contracts that will allow to determine the planned turnover for given year as well as the types of products delivered.

The Management Board of the Subsidiary recognizes the risk of liability regarding the quality of delivered devices and the timeliness of services provided as an important element of the concluded contracts. Additionally, due to the ongoing process of establishing individual units within the plant's organizational structure, the risk of staff instability remains high.

The Subsidiary Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. heavily relies on productive assets for its operations. The destruction of the tangible fixed assets owned by the Company could lead to a temporary suspension of contracts execution, and, in severe cases, an inability to fulfil the signed contracts, which would have a negative impact on sales levels. To mitigate this risk, the Company has insured its productive assets and property.

Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. has not yet established any financial reserves. Current investment activities primarily rely on external financing sources, such as securing new loans. Additionally, payment delays significantly affect the Company's financial liquidity, leading to increased costs of financial operations caused by potential interest charges for late payments.

Changes in global market prices of essential materials used by the Company in the production processes, including steel and metallurgical products significantly impact the pricing of the Company's final product. While the Company attempts to incorporate these effects of cost increases into its pricing, however, substantial and sudden increases in material prices may negatively affect the Company's financial results in the short term.

The Subsidiary is actively refining its supplier structure, relying in their on PATENTUS' expertise in steel products (sheets and rolled profiles) as the primary production material. However, this structure remains unstable and may undergo significant changes in the coming year.

Similar to its approach with suppliers, Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. is in the process of defining its customer base. At present, the Company's revenues are not reliant on any single customer, and the sales trend structure remains unstable.

Additional information on the risk analysis is presented in note 20 to the *Consolidated Financial Statements*.

Note 18 to the *Consolidated Financial Statements* presents information on the risk of concentration in commercial transactions.

4. Brief description of significant achievements and failures of the Capital Group during the reporting period, together with the list of most important events that affected them.

Significant achievements of the Issuer, including commercial agreements and guarantee agreements, concluded in the first half of 2025 are described in detail below.

Loan agreements of the Parent Company*:

Throughout the presented period the Parent Company concluded the following loan agreements:

Throughout the presented period, the Parent Company PATENTUS S.A. signed bank guarantee agreement along with ownership transfer agreements for monetary funds (pledge agreements) with the bank Powszechna Kasa Oszczędności Bank Polski Spółka Akcyjna.

- 1) Bank Guarantee Agreement No. 43 1020 2401 0000 0896 0281 6130 concluded on 9th April 2025. The subject of the agreement is the issuance of a bank guarantee up to the amount of EUR 29,785.00, valid until 24th May 2028. The guarantee constitutes a counter-guarantee for OTP BANKA SRBIJA AKCIONARSKO DRUSTVO NOVI SAD, which secures a performance bond of the contract, valid until 9th May 2025, securing obligations towards AKCIONARSKO DRUSTVO ELEKTROPRIVREDA SRBIJE BEOGRAD in connection with the signed contract. The collateral for all obligations arising from the bank guarantee agreement is a cash transfer in the amount of EUR 29,785.00 to the account of PKO BP S.A. The collateral remains in force until the date of repayment of all the Issuer's obligations arising from the aforementioned agreement.
Transfer of ownership of monetary funds (pledge agreement) concluded on 9th April 2025 to secure the repayment of secured receivables arising from the bank guarantee agreement – pledge in the amount of EUR 29,785.00 for the period until full repayment or until the expiration of the guarantee period, in the event that the guarantee has not been paid.

4.2 Loan agreements of the Subsidiary ZKS MONTEX Sp. z o.o. *:

In the presented period the Subsidiary Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. did not conclude or annexed any loan agreements.

4.3 Commercial agreements of the Parent Company:

Due to the number of commercial transactions concluded with key recipients and suppliers, the agreements concluded in the first half of 2025 by the Parent Company, which meet the materiality criterion, i.e. 10% of PATENTUS S.A.'s equity, are presented below.

1. Throughout the period between 31st October 2024 and 13th May 2025 the total value of turnover between PATENTUS S.A. and P.P.H.U. "Mirpol" Mirosław Kobiór with its registered office in Jankowice amounted to net PLN 18,217,416.92. The cooperation between the parties is based on a Cooperation Agreement concluded for an indefinite period, dated 20th December 2023 (Cooperation Agreement), in the scope of mining machinery and equipment production, execution of steel structures of halls and other facilities, machining services, protection of the Company's property and facilities in the manner and to the extent agreed upon between the Parties, as well as other works ordered to the Contractor by PATENTUS S.A. The terms of the aforementioned agreement do not differ

from those commonly applied in commercial transactions of this type. Pursuant to the Cooperation Agreement, the highest-value invoice was FV 01/04/2025, dated 30th April 2025 in the net amount of PLN 4,527,315.00 issued by Przedsiębiorstwo Produkcyjno-Handlowo-Usługowe "Mirpol" Mirosław Kobiór. The invoice concerned the execution of a beam stage loader and armoured face conveyor, cutting services, heat treatment services, machining services, and the execution of rope drums and frames.

The Cooperation Agreement dated 20th December 2023 amends the earlier agreement dated 2nd January 2007.

The aforementioned information was published in Current Report No. 7/2025, dated 13th May 2025.

4.4 Commercial agreements of the Subsidiary ZKS MONTEX Sp. z o.o.:

In the first half of 2025, the Company concluded commercial agreements that significantly influenced the financial results for the period from January 2025 to June 2025 and are expected to affect the results of the subsequent periods. The threshold of significance – total orders from one contractor in the reporting period exceeding PLN 30 thousand:

- 1) **ARTECH SP. Z O.O.** – orders throughout the period from 8th January 2025 to 30th June 2025, execution sheet metal rolling;
 - net order amount – PLN 41,356.00;
 - execution date – 30th June 2025.
- 2) **PATENTUS S.A.** – orders throughout the period from 13th February 2025 to 31th June 2025, execution of tubes;
 - net order amount – PLN 102,620.00;
 - execution date – 30th June 2025.
- 3) **PATENTUS S.A.** – order of 14th January 2025, execution of cable guides components;
 - net order amount – PLN 276,640.00;
 - execution date – 20th March 2025.
- 4) **HOFFMEIER INDUSTRIEANLAGEN GMBH+CO.KG** – order of 18th February 2025, execution of SE-Tragrahmen structure:
 - net order amount – PLN 102,960.71 (EUR 23,944.35);
 - execution date – 8th April 2025.
- 5) **HOFFMEIER INDUSTRIEANLAGEN GMBH+CO.KG** – order of 18th February 2025, execution of GVW-Reingashaube structure:
 - net order amount – PLN 54,195.48 (EUR 12,603.60);
 - execution date – 8th April 2025.

- 6) **HALBERSTADT Konstruktionstechnik GmbH&Co. KG** – order of 27th February 2025, execution of WDG Rahmen structure:
 - net order amount – PLN 87,720.00 (EUR 20,400.00);
 - execution date – 25th March 2025.
- 7) **HOFFMEIER INDUSTRIEANLAGEN GMBH+CO.KG** – order of 6th March 2025, execution of NE-Distanzierung structure:
 - net order amount – PLN 60,806.00 (EUR 14,140.94);
 - execution date – 23rd May 2025.
- 8) **HALBERSTADT Konstruktionstechnik GmbH&Co. KG** – order of 11th March 2025, execution of SBG Splittfahrgestell structure:
 - net order amount – PLN 67,080.00 (EUR 15,600.00);
 - execution date – 14th May 2025.
- 9) **P.W. ZAWADZKI Łukasz Zawadzki** – order of 21st March 2025, execution of fuel chutes and slag removers:
 - net order amount – PLN 348,497.00;
 - execution date – 30th April 2025.
- 10) **ENERGIELINK BV** – order of 18th March 2025, execution of slag removers' components:
 - net order amount – PLN 49,819.80 (EUR 11,586.00);
 - execution date – 28th March 2025.
- 11) **HALBERSTADT Konstruktionstechnik GmbH&Co KG** – order of 19th March 2025, execution of SBG – Lokfahrgestell structure:
 - net order amount – PLN 162,970.00 (EUR 37,900.00);
 - execution date – 30th April 2025.
- 12) **ENERGIELINK BV** – order of 18th March 2025, execution of Kompensator Kasten structure:
 - net order amount – PLN 52,683.00 (EUR 12,396.00);
 - execution date – 25th June 2025.
- 13) **HALBERSTADT Konstruktionstechnik GmbH&Co KG** – order of 27th April 2025, execution of SBG – Lokfahrgestell structure:
 - net order amount – PLN 162,970.00 (EUR 37,900.00);
 - execution date – 19th June 2025.

- 14) **HALBERSTADT Konstruktionstechnik GmbH&Co KG** – order of 27th April 2025, execution of SBG – Kopfgestell structure:
- net order amount – PLN 153,000.00 (EUR 36,000.00);
 - execution date – 30th June 2025.
- 15) **ENERGIELINK BV** – order of 13th May 2025, execution of Header assembly structure:
- net order amount – PLN 33,796.00 (EUR 7,952.00);
 - execution date – 25th June 2025.
- 16) **ENERGIELINK BV** – order of 22nd May 2025, execution of Material for tank system structure:
- net order amount – PLN 34,639.20 (EUR 8,150.40);
 - execution date – 20th June 2025.
- 17) **ENERGIELINK BV** – order of 22nd May 2025, execution of Scrapers and Material for water system structure:
- net order amount – PLN 73,724.75 (EUR 17,347.00);
 - execution date – 30th June 2025.
- 18) **TRASBET BETONIARNIE GROCHOWICZ SP. K.** – order of 24th June 2025, execution of tetrapod casting moulds structure:
- net order amount – PLN 409,600.00;
 - execution date – 31st July 2025.
- 19) **HALBERSTADT Konstruktionstechnik GmbH&Co KG** – order of 24th June 2025, execution of SBG – Lokfahrgestell structure:
- net order amount – PLN 162,970.00 (EUR 37,900.00);
 - execution date – 30th June 2025.

4.5 Other significant events in the PATENTUS S.A. Capital Group.

- 1) On the 3rd March 2025, the Issuer received information that the District Court Katowice–Wschód in Katowice, 9th Commercial Division – Pledge Register, had deleted items 2699921, 2699931, 2700546 and 2700547 from the Pledge Register. The deleted pledge pertained to a set of machinery and equipment constituting collateral for the repayment of liabilities arising from a loan agreement (Agreement) dated 5th November 2021, concluded between Pekao Leasing S.A. with its registered office

in Łódź (Lender) and the Company acting as a borrower. The collateral in the form of aforementioned registered pledges was established on:

- Welter KF630CNC bevel gears milling machine – with the highest collateral amount of PLN 1,521,000.00;
- Gleason P1200G Titan profile grinding machine – with the highest collateral amount of PLN 2,655,000.00;
- Gleason 1200H Titan hobbing machine – with the highest collateral amount of PLN 2,259,000.00;
- Okuma VTM1200YB machining center – with the highest collateral amount of PLN 3,409,000.00.

The total amount of registered pledges stood at PLN 9,844,000.00.

The aforementioned deletion of the pledge from the Pledge Register is related to the full repayment of the debt arising from the Agreement.

The Issuer informed on the subject of the pledge entry into the Pledge Register in Current Report No. 16/2021, dated 7th December 2021.

The aforementioned information was published in Current Report No. 2/2025, dated 3rd March 2025.

2) On 14th March 2025 the Management Board of PATENTUS S.A., acting pursuant to Article 3 point 2 letter c) of the *Management Board Regulations*, and Article 16 section 3 point 4) of the Company's *Articles of Association* along with Article 395 section 2 point 2) of the *Commercial Companies Code*, a Resolution No. 1 dated 14th March 2025 was adopted, regarding the recommendation of both the Supervisory Board and the Annual General Meeting of the allocation of the net profit generated by the Company in 2024 fiscal year, in the amount of PLN 8,475,226.24 (in words: eight million four hundred seventy-five thousand two hundred twenty-six zlotys 24/100). The Management Board, in accordance with Resolution No. 1 dated 14th March 2024, decides to allocate the net profit for the fiscal year lasted from 1st January 2024 to 31st December 2024 as follows:

- the amount of PLN 1,100,000.00 (in words: one million one hundred thousand zlotys 00/100) to the Variable Remuneration Fund in accordance with Resolution No. 5 adopted by the Annual General Meeting on 29th June 2020 regarding the *Remuneration Policy of Members of the Management Board and Supervisory Board of PATENTUS S.A.*;
- the amount of PLN 7,375,000.00 (seven million three hundred and seventy-five thousand zlotys 00/100) for the payment of dividend to the Company's shareholders in a rate of PLN 0.25 gross (in words: twenty-five grosz) per share;
- the remaining part of the net profit for 2024 in the amount of PLN 226.24 (in words: two hundred and twenty-six zlotys 24/100) to the Company's reserve capital.

In the aforementioned resolution, the Management Board proposed to set the dividend date for 1st July 2025, and to determine the dividend payment date for 14th July 2025.

The Management Board's motion regarding the allocation of the Company's profit was submitted taking into account the Company's dividend payment policy and, among others, financial position and liquidity of the Company, existing and future liabilities and evaluation of the Company's development prospects, as well as applicable legal regulations.

The aforementioned information was published in Current Report No. 3/2025 dated, 14th March 2025.

- 3) With regard to Current Report No. 3/2025, dated 14th March 2025, the Management Board of PATENTUS S.A. (hereinafter: Company) informs that on 21st March 2025, the Supervisory Board of the Company positively assessed the Management Board's motion on the allocation of the net profit generated by the Company in 2024 fiscal year and has submitted the motion to the Annual General Meeting of PATENTUS S.A. for the adoption of the resolution in accordance with the Management Board's proposal.

In accordance with the aforementioned motion, the Management Board proposed that the net profit generated by the Company in the 2024 fiscal year amounting to PLN 8,475,226.24 (in words: eight million four hundred seventy-five thousand two hundred twenty-six zlotys 24/100) be allocated as follows:

- the amount of PLN 1,100,000.00 (in words: one million one hundred thousand zlotys 00/100) to the Variable Remuneration Fund, in accordance with Resolution No. 5 adopted by the Annual General Meeting on 29th June 2020, regarding the *Remuneration Policy of Members of the Management Board and Supervisory Board of PATENTUS S.A.*;
- the amount of PLN 7,375,000.00 (seven million three hundred and seventy-five thousand zlotys 00/100) for the payment of dividends to the Company's shareholders at a rate of PLN 0.25 gross (in words: twenty-five grosz) per share;
- the remaining portion of the net profit for 2024, in the amount of PLN 226.24 (in words: two hundred and twenty-six zlotys 24/100) to be allocated to the Company's reserve capital.

In the same resolution, the Management Board proposed setting the dividend date as 1st July 2025, and to determine the dividend payment date as 14th July 2025.

The final decision on the allocation of profit for the fiscal year ending on 31st December 2024 will be made by the Annual General Meeting of the Company.

- 4) On the 26th June 2025 the Management Board of PATENTUS S.A. with its registered office in Pszczyna, acting pursuant to § 20 section 2 of the Ordinance of the Minister of Finance of 29th March 2018 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*, hereby announces that a resolution regarding the payment of dividends from the Company's profit for the fiscal year 2024 was adopted at the Annual General Meeting of PATENTUS S.A. held on 26th June 2025.

Pursuant to the resolution adopted by the Annual General Meeting of PATENTUS S.A., the amount of PLN 7,375,000.00 (in words: seven million three hundred seventy-five thousand zlotys 00/100) was allocated for the dividend payment, which translates to a gross dividend payment of PLN 0.25 (in words: twenty-five groszy) per share. The number of shares entitled to the dividend equals to 29,500,000 units. The dividend applies to Company's shares of all issues. The Annual General Meeting of PATENTUS S.A. set the dividend date on 1st July 2025, and the dividend payment date on 14th July 2025.

The aforementioned information was published in Current Report No. 11/2025, dated 26th June 2025.

5. Description of factors and events, in particular of unusual nature, having a 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 29th April 2020, the Company submitted a co-financing application to the National Center for Research and Development 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. TECHMATSTRATEG-III/0028/2019 titled *Development of Innovative Hybrid Surface Layers Composed of Anti-Wear Coatings as Part of the Tothing of Gearboxes for Drive Units of Conveyors Operating in Extreme Operating Conditions*. On 9th November 2020, the co-financing application was approved. On 1st April 2021, the Warsaw University of Technology, acting as the Consortium Leader, signed a subsidy agreement with the National Center for Research and Development. Project implementation period starts on 1st July 2021 and ends on 30th June 2021. The value of co-financing granted to the Company amounts to PLN 3 804 thousand. As at the date of the present report submission, the Company has been still executing the aforementioned project.

2. On 29th 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 this report 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. The agreement has been 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. The agreement has been 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. The agreement has been 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 completion date: November 2025.
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. The agreement has been 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. The agreement has been 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 completion date: October 2025.
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. The agreement has been 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. The agreement has been 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. The agreement has been 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. The agreement has been 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 completion date February 2026.
13. 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 completion date November 2025.
14. 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 Żłote Łany. Total net value of the agreement PLN 2,700 thousand. The agreement has been completed.

15. 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. The agreement has been completed.
16. 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. The Agreement has been 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 completion date December 2025.
18. Agreement with Zakład Inżynieryjno-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. The Agreement has been 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. The Agreement has been completed.
20. Agreement with Smart Solutions Sp. z o.o., with its registered office in Nadma, for the purchase of a measuring arm. Total net value of the agreement: EUR 60 thousand. The Agreement has been completed.
21. Agreement with El-VIS Marek Józefowicz, based in Wrocław, for the purchase of a hardness testing machine for gear teeth and caliper gauges. Total net value of the agreement: PLN 429 thousand. The Agreement has been completed.
22. Agreement with Martech Katarzyna Radaczyńska, based in Krzywiczyn, for the purchase of a diameter measuring device and a hardness tester with the option of installation on the machine. Total net value of the agreement: PLN 408 thousand. The Agreement has been completed.
23. Agreement with GB-CERTUS Grzegorz Bolek, based in Radomsko, for the purchase of a height gauge. Total net value of the agreement: EUR 10,8 thousand. Agreement completion date August 2025.

6. Indication of the events that occurred after the date on which the report was drawn up, not included in this report, and that could significantly affect the future financial results of the issuer and its subsidiary.

There were no significant events in the Parent Company PATENTUS S.A. after 30th June 2025.

On 10th July 2024, a dividend was paid in accordance with the Resolution of the Annual General Meeting of PATENTUS S.A. dated 26th June 2024, regarding the dividend payment from the Company's net profit for the fiscal year 2024. Pursuant to the resolution adopted by the Annual General Meeting of PATENTUS S.A., the amount of PLN 7,375 thousand (in words: seven million three hundred and seventy-five thousand zlotys) was allocated for dividend payment, which translates to a gross dividend payment of PLN 0.25 (in words: twenty-five groszy) per share. The number of shares entitled to the dividend is 29,500,000 units. The dividend applies to Company's shares of all issues.

There were no significant events in Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. subsidiary after 30th June 2025.

7. Description of the organization of the issuer's capital group, with an indication of the entities subject to consolidation, and in the case of the issuer being the parent company, which under applicable regulations is not obliged or may not prepare consolidated financial statements – also an indication of the reason and legal basis for the lack of consolidation.

On 2nd 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 / giving the total nominal value of PLN 1,870 thousand. The entire amount was covered by 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 14th 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 14th March 2012, the registered office of the subsidiary was changed to Świętochłowice.

On 3rd 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 19th April 2012, the District Court in Katowice entered the name change in the National Court Register.

On 28th 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 1st August 2013, the District Court Katowice-East, 8th Commercial Division of the National Court Register, registered the share capital increase.

On 12th 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 640 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 and 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 14th September, 2021 the Issuer was notified that the District Court for Katowice - Wschód in Katowice, 8th Commercial Division of the National Court Register, by a decision of 8th 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 12th 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 14/100);

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 the resolution on 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 15th September 2021.

In the presented semi-annual period, there were no changes in the organizational structure of the Issuer's Capital Group.

As at 30th June 2025, 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.

8. Indication of the effects of changes in the structure of the business unit, including business combinations, acquisitions or sale of the issuer's capital group units, long-term investments, division, restructuring and discontinuation of activity.

In the presented period, there were no changes in the structure of the business unit, including those resulting from a business units' merger, units of the Issuer's Capital Group acquisition or sale, long-term investments, division, restructuring and business activity discontinuation.

9. Statement of the Management Board regarding the possibility of meeting the previously published forecasts of results for a given year in the light of the results presented in the quarterly report in relation to the forecast results.

Neither Parent Company nor the Subsidiary Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. did publish forecasts of results for 2025.

10. Indication of shareholders holding, directly or indirectly through subsidiaries, at least 5% of the total number of votes at the general meeting of the issuer or its subsidiary as at the date of submitting the semi-annual report, indicating the number of shares held by these entities, their percentage share in the share capital, and the number of votes resulting therefrom and their percentage share in the total number of votes at the general meeting as well as an indication of changes in the ownership structure of significant blocks of the issuer's shares in the period from the submission of the previous report.

1. Shareholders holding over 5% of the total number of votes at the Parent Company's General Meeting as at the date of submitting the semi-annual report for 2025, to the Management Board's knowledge, 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%
Total	23.540.800	79,48%	41.665.800	87,28%

2. Shareholders holding over 5% of the total number of shares at the General Meeting of Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. as at the date of submitting the semi-annual report for 2025 are:

Person/Entity	Number of shares (in units)	Percentage of share capital	Number of votes	Percentage of the total number of votes at the Shareholders' Meeting
PATENTUS S.A.	7.480	82,78%	7.480	82,78%
Krzysztof Szewczuk*	1.246	13,79%	1.246	13,79%

*Until 20th of July 2012, Krzysztof Szewczuk served as the Vice President of the Management Board of Zakład Konstrukcji Spawanych MONTEX Sp. z o.o.

11. List of the ownership of shares in the Group's Units or rights to them by the management and supervisory staff of the Group's Units as at the date of submission of this report, along with an indication of changes in ownership, in the period from the submission of the previous report, separately for each person.

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

Management:

Number of shares held by Members of the Parent's 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	Prezes Zarządu	4.325.175	14,66%	16,12%

Senior management:

Number of shares held by senior management of the Parent Company:

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%

PATENTUS S.A. shares held by management, supervisory and senior management of the Subsidiaries according to the knowledge of the Management Board of PATENTUS S.A.:

Management:

Number of shares held by Members of the Management Board of the Subsidiary:

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 Shareholders' Meeting (%)
Sławomir Ćwieląg	President of the Management Board	260	2,87%	2,87%

12. Indication of proceedings pending before a court, an authority competent for arbitration proceedings or a public administration authority.

a) Proceedings relating to liabilities or receivables whose value is at least 10% of the equity of the Parent Company.

1) On 20th May 2019, the Issuer was informed that on 17th May 2019, a claim was filed with the District Court in Katowice, 14th 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 20th May 2019.

Due to the death of Mr. Jan Paślawski, the 14th Commercial Division of the District Court in Katowice, pursuant to Article 174 § 1 point 1) of the *Code of Civil Procedure*, suspended the proceedings with respect to the defendant, Jan Paślawski.

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

On 4th 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 aforementioned information was published in Current Report No. 5/2025, dated 4th April 2025.

On 5th 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 aforementioned information was published in Current Report No. 6/2025, dated 6th May 2025.

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

As at 30th June 2025, 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.

As at 30th June 2025, the Subsidiaries was conducting proceedings regarding receivables pending before the court, authority competent for arbitration proceedings or a public administration authority. 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.

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

13. 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 an indication of their value, and information on individual transactions may be grouped by type, except for when information on individual transactions is necessary to understand their impact on the financial position and financial result of the issuer, together with the presentation of:

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

Transactions with related entities were concluded on an arm's length basis.

Transactions with related entities are presented in table form, on next page.

Other related entities / Data in PLN thousand	Position or nature of the relationship	Period from 1 st January 2025 to 30 th June 2025		Period from 1 st January 2024 to 31 st December 2024		Period from 1 st January 2024 to 30 th June 2024	
		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		2	1	88	0	51	1
Helf S.C. Pszczyna	co-owner of the company Ligas Wieslaw-brother-in-law of Commercial Proxy and shareholder Małgorzata Duda	0	0	1	0	0	0
Szymczak Jakub MAK	son-in-law of Commercial Proxy, shareholder and Chief Financial Officer Małgorzata Duda (Wąs)	0	0	3	0	1	1
Duda Małgorzata (nee Wiktor)	Commercial Proxy – Shareholder	0	0	6	0	1	0
3 000 Guitars Łukasz Duda	owner - son of the President of the Management Board, shareholder Józef Duda	0	0	1	0	0	0
Joanna Duda Szymczak	daughter of Małgorzata Duda (Wąs) – Shareholder and Chief Financial Officer	2	1	4	0	1	0
Duda Małgorzata (Wąs)	Commercial Proxy, Shareholder, Chief Financial Officer	0	0	5	0	1	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 the President of the Management Board Józef Duda	0	0	47	0	47	0
Duda Łukasz	son of the Commercial Proxy – shareholder Małgorzata Duda (Wiktor)	0	0	1	0	0	0
Duda Stanisław	Vice President of the Management Board, husband of the Commercial Proxy, Chief Financial Officer Małgorzata Duda (Wąs)	0	0	10	0	0	0
Duda Józef	President of the Management Board, shareholder, husband of the Commercial Proxy Małgorzata Duda (Wiktor)	0	0	10	0	0	0

Other related entities Data in PLN thousand	Position or nature of the relationship	Period from 1 st January 2025 to 30 th June 2025		Period from 1 st January 2024 to 31 st December 2024		Period from 1 st January 2024 to 30 th June 2024	
		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 at end of period, including:		23	1	57	0	37	0
Helf S.C. Pszczyna	co-owner Ligas Wiesław – brother-in- law of Commercial Proxy and shareholder Małgorzata Duda	23	1	57	0	37	0

Transactions concluded with subsidiaries and associates Data in PLN thousand	Transaction type	Period from 1 st January 2025 to 30 th June 2025		Period from 1 st January 2024 to 31 st December 2024		Period from 1 st January 2024 o 30 th June 2024	
		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:		940	4 824	285	4 107	166	4 065
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	shares in the share capital	0	4 040	0	4 040	0	4 040
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	loans granted	700	700	0	0	0	0
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	accrued interest on loans	24	24	0	0	0	0
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	other receivables	216	60	285	67	166	25
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	other receivables	0	0	0	0	0	0

Transactions concluded with subsidiaries and associates Data in PLN thousand	Transaction type	Period from 1 st January 2025 to 30 th June 2025		Period from 1 st January 2024 to 31 st December 2024		Period from 1 st January 2024 to 30 th June 2024	
		Transaction value	Balance at period end	Transaction value	Balance at period end	Transaction value	Balance at period end
Total transaction value Total gross receivables balance at end of period, including:		466	5	2 304	1	2 166	975
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	supply of goods liabilities	466	5	2 304	1	2 166	975
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	paid advances receivables	0	0	0	0	0	0

14. Information on the conclusion by the issuer or its subsidiary of one or more transactions with related entities, if they are individually or jointly significant and were concluded on terms other than market terms.

In the first half of 2025, the scope of mutual transactions with related entities included commercial transactions concluded between the Parent Company and close family members of shareholders or close family members of members of management and supervisory bodies. Moreover, at the moment of the relationship with subsidiaries – there were also transactions with these entities.

Management Board of PATENTUS S.A. declares that the transactions with related entities were concluded on an arm's length basis.

Transactions with related entities are described in the form of tables in point 13 of this report and in the financial statements in NOTE 26.

15. Information on granting by the issuer or its subsidiary sureties for a credit or loan or a granted guarantee – jointly to one entity or a subsidiary of this entity, if the total value of the existing sureties or guarantees is equivalent to at least 10% of the issuer's equity.

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

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

All other provisions of the agreement remain unchanged.

The Subsidiary, Zakład Konstrukcji Spawanych Montex Sp. z o.o. neither grant guarantees for credit or loan nor provide warranty in the I half of 2025.

16. Information that in the opinion of the issuer or its subsidiary is significant for the assessment of the personnel, property, financial situation, financial result and their changes, as well as information significant for the assessment of the possibility of meeting obligations.

Human resources, property and financial situation of the Capital Group's entities is stable and, according to the assessment of the Parent's Management Board, it is not at risk. There are no restrictions on the use of sources of financing for current operating activities. Inflows of funds from the sale of products, goods and materials as well as the granting of credit limits cover the repayment of due liabilities on time. Obligations will be fulfilled in accordance with the payment terms.

17. Indication of factors which, in the opinion of the issuer or its subsidiary, will have an impact on the results achieved by it in the perspective of at least one quarter.

The company will continue acquisition of tangible fixed assets and will pursue to expand its machinery park. On 16th January 2025, the company again obtained the certificate confirming compliance with the requirements of the 15085 standards, with the certificate's validity date standing till 3rd February 2025, 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 in accordance with 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.

18. Separate financial statements of PATENTUS S.A.

18.1 Balance Sheet:

Assets:

Assets Data in PLN thousand	Note	Period end 30 th June 2025	Period end 31 st December 2024	Period end 30 th June 2024
I. Fixed assets		95 271	87 456	76 528
1. Intangible assets	1	3 157	3 807	4 787
2. Tangible fixed assets	2	76 388	68 024	64 672
3. Perpetual usufruct		8 920	8 920	0
4. Investment property	3	1 425	1 425	1 380
5. Stocks and shares in subsidiaries	3a	4 040	4 040	4 040
6. Stocks and shares in other entities	3b	0	0	0
7. Deferred income tax assets	17	832	729	612
8. Trade receivables and other receivables	4	509	508	1 029
9. Long-term receivables arising from lease agreements	4	0	0	0
II. Current assets		112 441	110 847	132 859
1. Inventory	5	33 198	49 160	39 041
2. Trade receivables and other receivables	4	14 362	9 508	11 222
3. Other financial assets		63 230	47 854	74 896
4. Short-term receivables arising from lease agreements	4	0	0	592
5. Receivables arising from current corporate income tax at period	17	223	15	0
6. Cash and cash equivalents	6	1 428	4 310	7 108
Total assets		207 712	198 300	209 379

Liabilities:

Liabilities Data in PLN thousand	Note	Period end 30 th June 2025	Period end 31 st December 2024	Period end 30 th June 2024
I. Equity		168 506	162 170	160 526
1. Share capital	7	11 800	11 800	11 800
2. Supplementary capital arising from the sale of shares above their nominal value	7	6 448	6 448	6 448
3. Revaluation reserve	7	10 523	10 523	9 953
4. Retained earnings	7	139 735	133 399	132 325
II. Total long-term liabilities		11 379	16 200	15 129
1. Credits and loans	8	2 248	3 418	4 754
2. Other long-term financial liabilities	9	0	0	0
3. Other long-term non-financial liabilities	9	4 822	7 826	3 819
4. Provisions – long-term liabilities	10	266	266	242
5. Deferred income tax provisions	17	4 043	4 690	6 314
III. Total short-term liabilities		27 827	19 930	33 724
1. Credits and loans	8	5 105	2 797	3 509
2. Trade receivables and other short-term financial liabilities	9	6 183	10 314	8 668
3. Other short-term non-financial liabilities	9	14 851	5 221	19 616
4. Current income tax liabilities	17	0	0	18
5. Provisions for short-term liabilities	10	1 688	1 688	1 913
Total liabilities		207 712	198 300	209 379

18.2 Profit and Loss Statement:

Profit and Loss Statement Data in PLN thousand	Note	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2025 to 30 th June 2025	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024
I. Revenue from sales of products, services, goods and materials	11	71 928	38 033	46 862	22 382
II. Cost of products, services, goods and materials sold	12	(54 811)	(29 829)	(34 518)	(17 639)
III. Gross profit (loss) on sales		17 117	8 204	12 344	4 743
IV. Selling costs	12	(2 142)	(1 138)	(1 769)	(910)
V. General and administrative expenses	12	(4 017)	(1 952)	(3 738)	(1 851)
VI. Other operating revenues	13	734	362	1 033	452
VII. Other operating expenses	14	(261)	(228)	24	(13)
VIII. Profit (loss) on operating activity		11 431	5 248	7 894	2 421
IX. Financial revenues	15	2 229	992	1 972	1 014
X. Financial expenses	16	(594)	(75)	(684)	(338)
XI. Pre-tax profit (loss)		13 066	6 165	9 182	3 097
XII. Income tax	17	644	555	(1 781)	(575)
XIII. Net profit (loss)		13 710	6 720	7 401	2 522
Additional information					
Weighted average number of shares (in units)		29 500 000	29 500 000	29 500 000	29 500 000
Net profit (loss) per share and diluted net profit (loss) per share (in PLN)		0.46	0.25	0.25	0.09
Discontinued operation did not occur					

18.3 Comprehensive Income Statement:

Statement of Comprehensive Income Data in PLN thousand	Note	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2025 to 30 th June 2025	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024
Net profit (loss)		13 710	6 720	7 401	2 522
Other comprehensive income, including:		0	0	0	0
Effects of revaluation to fair value of tangible fixed assets		0	0	0	0
Deferred income tax provision settled with equity	17	0	0	0	0
Total comprehensive income		13 710	6 720	7 401	2 522

18.4 Statement of Changes in Equity:

Statement of Changes in Equity Data in PLN thousand	Share capital	Supplementary capital arising from the sale of shares above their nominal value	Revaluation reserve	Retained earnings	Total equity
Data as at 1st January 2025	11 800	6 448	10 523	133 399	162 170
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 part of the profit to Variable Remuneration Fund	0	0	0	(7 374)	(7 374)
Total comprehensive income	0	0	0	13 710	13 710
Data as at 30th June 2025	11 800	6 448	10 523	139 735	168 506
Data as at 1st January 2024	11 800	6 448	9 953	139 674	167 875
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 part of the profit to Variable Remuneration Fund	0	0	0	(14 750)	(14 750)
Total comprehensive income	0	0	570	8 475	9 045
Data as at 31st December 2024	11 800	6 448	10 523	133 399	162 170
Data as at 1st January 2024	11 800	6 448	9 953	139 674	167 875
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 part of the profit to Variable Remuneration Fund	0	0	0	(14 750)	(14 750)
Total comprehensive income	0	0	0	7 401	7 401
Data as at 30th June 2024	11 800	6 448	9 953	132 325	160 526

18.5 Cash Flow Statement:

Cash Flow Statement (indirect method) Data in PLN thousand	Note	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2025 to 30 th June 2025	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024
Operating activity					
Gross profit (loss)		13 066	6 165	9 182	3 097
Income tax		106	555	(1 781)	(575)
Net profit (loss)		13 710	6 720	7 401	2 522
Total adjustments		6 154	8 953	28 158	(38 920)
Depreciation and amortization		4 871	2 479	4 886	2 452
Amortisation and depreciation covered with subsidy		0	0	0	0
Appraisal of fixed assets		0	0	0	0
Profit (loss) due to exchange rate differences		0	(61)	0	0
Interest and profit share (dividends)		107	45	0	(139)
Profit (loss) on investment activity		(1 735)	(1 046)	(49)	1
Change in provisions excluding deferred income tax provisions		1	1	(70)	(71)
Change in provisions for liabilities and deferred income tax provisions		0	0	0	173
Change in inventory		15 961	11 831	(1 966)	(106)
Change in trade receivables and other receivables, except for advances transferred for the fixed assets acquisition		(7 861)	1 772	81 120	(33 975)
Change in liabilities excluding credits, loans and provisions		(4 876)	(5 729)	(48 713)	(4 946)
Change in deferred income tax assets		0	0	0	26
Change in provisions for employee benefits		0	0	0	0
Other adjustments – revaluation of fixed assets		0	0	0	0
Change in accruals		0	0	0	(451)
Current income tax paid (adjusted with the balance of settlements from previous period)		(314)	(339)	(7 050)	(1 884)
Net cash flows from operating activity		19 220	15 118	37 340	(35 823)
Investment activity					
Disposal of intangible assets and tangible fixed assets		107	31	80	(594)
Acquisition of intangible assets and tangible fixed assets		(2 499)	(2 499)	(4 316)	(1 918)
Acquisition of fixed assets under construction		(10 104)	(3 922)	0	0
Advance payment for fixed assets		3 729	3 383	(3 111)	(5 925)
Acquisition of work in progress		0	0	0	85
Advances transferred for the intangible assets and tangible fixed assets acquisition		0	0	0	0
Disposal of investment property		0	0	0	0
Acquisition of financial assets – certificates		(30 513)	(15 513)	(66 147)	7 942
Acquisition of shares and stocks in other entities		0	0	0	0
Disposal of financial assets – certificates		16 782	445	31 677	31 677
Granted loans		(700)	(1 400)	0	0
Interest received on loans granted		0	0	0	0
Interest received on loans granted to the subsidiary		0	0	0	0
Other inflows from financial assets		0	0	0	0
Net cash flows from investment activity		(23 198)	(19 475)	(41 817)	31 367
Financial activity					
Net inflows from shares issuance		0	0	0	0
Distribution of profit – allocation to the Variable Remuneration Fund		0	0	0	0
Credits and loans received		2 591	2 591	0	0
Repayment of credits and loans		(1 364)	(686)	(1 998)	(971)
Other financial inflows (+) or financial outflows (-)		0	0	0	0
Payment of liabilities arising from finance lease agreements		0	0	0	0
Payment of receivables from finance lease agreements		0	0	932	489
Interest paid		(131)	(69)	0	139
Net cash flows from financial activity		1 096	1 836	(1 066)	(343)
Total net change in cash		(2 882)	(2 521)	(5 543)	(4 899)
Change in cash due to exchange differences		0	0	0	0
Balance sheet changes in cash and cash equivalents		(2 882)	(2 321)	(5 543)	(4 899)
Cash and cash equivalents opening balance		4 310	3 949	12 651	12 007
Closing balance of cash and cash equivalents		1 428	1 428	7 108	7 108
including cash and cash equivalents of limited disposability		373	306	1 270	(7 779)

18.6 Selected financial data

Selected Financial Data from Profit and Loss Statement and Cash Flow Statement	in PLN thousand				in EUR thousand			
	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2025 to 30 th June 2025	6 months period from 1 st January 2024 to 30 th June 2024	3 months period from 1 st April 2024 to 30 th June 2024	6 months period from 1 st January 2025 to 30 th June 2025	3 months period from 1 st April 2024 to 30 th June 2024	6 months period from 1 st January 2023 to 30 th June 2023	3 months period from 1 st April 2023 to 30 th June 2023
I. Net revenue from sales	71 928	38 033	46 862	22 382	16 999	8 925	10 853	5 204
II. Operating profit (loss)	11 431	5 248	7 894	2 421	2 702	1 232	1 828	563
III. Pre-tax profit (loss)	13 066	6 165	9 182	3 097	3 088	1 447	2 127	720
IV. Net profit (loss)	13 710	6 720	7 401	2 522	3 240	1 577	1 714	586
V. Total comprehensive income	13 710	6 720	307	2 470	3 240	1 577	71	574
VI. 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	29 500 000	29 500 000
VII. Book value per share (in PLN / EUR)	5.71	5.50	3.48	3.47	1.35	1.29	0.81	0.81
VIII. Net profit (loss) per share and diluted net profit (loss) per share (in PLN / EUR)	0.46	0.23	0.25	0.09	0.11	0.05	0.06	0.02
IX. Net cash flows from operating activity	19 220	15 118	37 340	(35 823)	4 542	3 548	8 648	(8 329)
X. Net cash flows from investment activity	(23 198)	(19 475)	(41 817)	31 267	(5 482)	(4 570)	(9 685)	7 270
XI. Net cash flows from financial activity	1 096	1 836	(1 066)	(343)	259	431	(247)	(80)
XII. Total net cash flows	(2 882)	(2 521)	(5 543)	(4 899)	(681)	(592)	(1 284)	(1 139)
EUR exchange rate used to convert Profit and Loss statement items and Cash Flow Statement items					4.2313	4.2614	4.3178	4.3011

Selected financial data from assets and liabilities	in PLN thousand			in EUR thousand		
	Period end 30 th June 2025	Period end 31 st December 2024	Period end 30 th June 2024	Period end 30 th June 2025	Period end 31 st December 2024	Period end 30 th June 2024
XIII. Fixed assets	95 271	87 453	76 520	22 460	20 466	17 742
XIV. Current assets	112 441	110 847	132 859	26 507	25 941	30 804
XV. Total assets	207 712	198 300	209 379	48 967	46 408	48 546
XVI. Long-term liabilities	11 379	16 200	15 129	2 683	3 791	3 508
XVII. Short-term liabilities	27 827	19 930	33 724	6 560	4 664	7 819
XVIII. Equity	168 506	162 170	160 526	39 724	37 952	37 219
XIX. Share capital	11 800	11 800	11 800	2 782	2 762	2 736
EUR exchange rate used to convert Balance Sheet items				4.2419	4.2730	4.3130

Exchange rates table:

Period	Average EUR/PLN exchange rate for the period	Lowest EUR/PLN exchange rate for the period	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 st January 2025 to 30 th June 2025	4.2313	4.1339	4.3033	4.2419
from 1 st April 2025 to 30 th June 2025	4.2614	4.1791	4.3033	4.2419
from 1 st January 2024 to 31 st December 2024	4.3065	4.2499	4.4016	4.2730
from 1 st January 2024 to 30 th June 2024	4.3178	4.2528	4.4016	4.3130
from 1 st April 2024 to 30 th June 2024	4.3011	4.2528	4.3608	4.3130

In the first half of 2025, we can observe a decrease in assets and liabilities by 0.80% compared to the first half of the previous year. Compared to the end of the first half of 2024, fixed assets increased by 24.50% and current assets decreased by 15.37% compared to 30th June 2024. In liabilities, an increase is noted in the equity group by PLN 7 980 thousand in relation to the value of equity as at 30th June 2024, which was an increase

by 4.97%, and compared to the value as at 31st December 2024 – an increase by 3.91%, i.e. by PLN 6 336 thousand.

A decrease can also be observed in long-term liabilities and in short-term liabilities compared to 30th June 2024. Long-term liabilities decreased by PLN 3 750 thousand, which was a decrease by 24.79%, while short-term liabilities decreased by PLN 5 897 thousand, which was a decrease by 17.49%.

In the analyzed semi-annual period of 2025, revenues from the sale of products, services, goods and materials increased by 53.49%, and the corresponding costs increased by 58.79% compared to the corresponding period of the previous year. Gross profit on sales amounted to PLN 17 117 thousand. Net profit at the end of the first half of 2025 amounted to PLN 7 401 thousand.

Management Board of PATENTUS S.A. declares that all material additional information to the separate financial statements required for the proper assessment of the property, financial situation and financial result of the Parent Company PATENTUS S.A. – is included in the information presented in points 1-17 of this report.

19. Signatures of the Management Board members and the semi-annual report approval date.

STATEMENT OF THE MANAGEMENT BOARD

Management Board composed of:

Mr. Józef Duda - President of the Management Board

Mr. Stanisław Duda - Vice President of the Management Board,

made the following statements:

We declare that to the best of our knowledge, the semi-annual consolidated financial statements for the period from 1st January 2025 to 30th June 2025 and comparable data for the previous year were prepared in accordance with the applicable accounting principles and reflect truthfully, fairly and clearly the property and financial situation of the PATENTUS SA capital group and its financial result. Semi-annual report on the PATENTUS S.A. capital group performance contains a true picture of development and achievements as well as the situation of the PATENTUS S.A. capital group, including a description of the basic threats and risks.

We hereby declare that the audit company that reviewed the semi-annual consolidated financial statements was selected in accordance with the law. This entity and the statutory auditors who reviewed these statements met the conditions for formulating an impartial and independent conclusion in the report on the review of the consolidated financial statements, in accordance with the applicable regulations and professional standards.

<p>Document signed by Józef Duda Date: 28th August 2025 10:24:01 CEST</p> <p>President of the Management Board</p>	<p>Document signed by Stanisław Ryszard Duda Date: 28th August 2025 10:23:31 CEST</p> <p>Vice-president of the Management Board</p>
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Pszczyna, 28th August 2025.