PATENTUS S.A.

PATENTUS S.A.

with its registered office in

Pszczyna, Górnośląska Street 11

MANAGEMENT BOARD INTERIM REPORT

ON PATENTUS S. A. PERFORMANCE

for the period from 1st January 2026

to 30th June 2026

Pszczyna, 31st August 2026

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MANAGEMENT BOARD INTERIM REPORT ON PATENTUS S.A. PERFORMANCE for the period from 1st January 2026 to 30th June 2026.

1. Principles of Compiling the *Condensed Interim Separate Financial Statements*.

The *Condensed Interim Separate Financial Statements of PATENTUS S.A.* (the Issuer) for the interim reporting period ended on 30th June 2026, 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 10th June 2025, 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 Issuer, the present *Management Board Interim Report on PATENTUS S.A. Performance* should be read in conjunction with the information contained in the *Condensed Interim Separate Financial Statements of PATENTUS S.A.* prepared as at 30th June 2026. These statements will be available on the PATENTUS S.A. website at www.patentus.eu by the date consistent with the *Current Report on the Date of Publication of the Condensed Interim Separate Financial Statements for the First Half of 2026*, i.e. on 1st September 2026. The content of the *Condensed Interim Separate Financial Statements* includes disclosures in accordance with Article 67, Article 68, Article 70, and Article 71 of the *Ordinance of the Minister of Finance dated 10th June 2025 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 *Condensed Interim Separate 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, and perpetual usufruct (disclosed in a separate item) which are measured at fair value.

The Issuer exercised its right under Article 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 the *Condensed Interim Separate Financial Statements.*

2.1 Separate Balance Sheet:

Assets:

Assets data in PLN thousand	Note	Period end 30th June 2026	Period end 31st December 2025	Period end 30th June 2025
I. Fixed assets		**120 150**	**102 461**	**95 271**
1. Intangible assets	1	1 289	1 015	3 157
2. Tangible fixed assets	2	107 688	90 261	76 388
3. Perpetual usufruct		10 578	10 590	8 920
4. Investment property	3	595	595	1 425
5. Shares and stocks in subsidiaries	3a	0	0	4 040
6. Shares and stocks in other entities	3b	0	0	0
7. Deferred income tax assets	17	0	0	832
8. Trade receivables and other receivables	4	0	0	509
9. Long-term receivables from lease agreements	4	0	0	0
II. Current assets		**66 783**	**87 389**	**112 441**
1. Inventory	5	31 627	29 770	33 198
2. Trade receivables and other receivables	4	9 546	17 194	14 362
3. Other financial assets		24 507	38 154	63 230
4. Short-term receivables from lease agreements	4	0	0	0
5. Receivables due to current corporate income tax at the end of the period	17	39	98	223
6. Cash and cash equivalents	6	1 064	2 173	1 428
Total assets		**186 933**	**189 850**	**207 712**

Liabilities:

Liabilities data in PLN thousand	Note	Period end 30th June 2026	Period end 31st December 2025	Period end 30th June 2025
I. Equity	**7**	**150 241**	**160 200**	**168 506**
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	10 778	10 778	10 523
4. Retained earnings	7	121 215	131 174	139 735
II. Total long-term liabilities		**20 386**	**8 322**	**11 379**
1. Credits and loans	8	6 286	1 434	2 248
2. Other long-term financial liabilities	9	1 649	1 566	0
3. Other long-term non-financial liabilities	9	9 620	1 825	4 822
4. Provisions – long-term liabilities	10	351	351	266
5. Deferred tax provisions	17	2 480	3 146	4 043
III. Total short-term liabilities		**16 306**	**21 328**	**27 827**
1. Credits and loans	8	8 250	4 074	5 105
2. Trade receivables and other short-term financial liabilities	9	1 507	2 320	6 183
3. Other short-term non-financial liabilities	9	6 020	14 318	14 851
4. Liabilities due to current income tax	17	0	0	0
5. Provisions for short-term liabilities	10	529	616	1 688
Total liabilities		**186 933**	**189 850**	**207 712**

2.2 Separate Profit and Loss Statement:

Profit and Loss Statement data in PLN thousand	Note	6 months period from 1st January 2026 to 30th June 2026	3 months period from 1st April 2026 to 30th June 2026	6 months period from 1st January 2025 to 30th June 2025	3 months period from 1st April 2025 to 30th June 2025
I. Revenue from sales of products, services, goods, and materials	11	18 341	8 795	71 928	38 033
II. Cost of products, services, goods and materials sold	12	(25 140)	(14 891)	(54 811)	(29 829)
III. Gross profit (loss) on sales		**(6 799)**	**(6 096)**	**17 117**	**8 204**
IV. Selling costs	12	(1 413)	2 306	(2 142)	(1 138)
V. General and administrative costs	12	(3 215)	(1 523)	(4 017)	(1 925)
VI. Other operating revenues	13	755	253	734	362
VII. Other operating expenses	14	74	85	(261)	(228)
VIII. Profit (loss) on operating activity		**(10 598)**	**(4 975)**	**11 431**	**5 248**
IX. Financial revenues	15	1 360	759	2 229	992
X. Financial expenses	16	(927)	(289)	(594)	(75)
XI. Profit (loss) before tax		**(10 165)**	**(4 505)**	**13 066**	**6 165**
XII. Income tax	17	206	202	644	555
XIII. Net profit (loss)		**(9 959)**	**(4 303)**	**13 710**	**6 720**
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)		(0.34)	(0.15)	0.46	0.23
Discontinued operations did not occur					

2.3 Separate Statement of Comprehensive Income:

Statement of Comprehensive Income data in PLN thousand	Note	6 months period from 1st January 2026 to 30th June 2026	3 months period from 1st April 2026 to 30th June 2026	6 months period from 1st January 2025 to 30th June 2025	3 months period from 1st April 2025 to 30th June 2025
Net profit (loss)		**(9 959)**	**(4 303)**	**13 710**	**6 720**
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		**(9 959)**	**(4 303)**	**13 710**	**6 720**

2.4 Separate Statement of Changes in Equity:

Statement of Changes in Equity data in PLN thousand	Share capital	Supplementary capital arising from the sales of shares above their nominal value	Revaluation reserve	Retained earnings	**Total share capital**
Data as at 1st January 2026	**11 800**	**6 448**	**10 778**	**131 174**	**160 200**
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 and dividends	0	0	0	0	**0**
Total comprehensive income	0	0	0	(9 959)	**(9 959)**
Data as at 30th June 2026	**11 800**	**6 448**	**10 778**	**121 215**	**150 241**
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 and dividends	0	0	0	(7 498)	**(7 498)**
Total comprehensive income	0	0	255	5 273	**5 528**
Data as at 31st December 2025	**11 800**	**6 448**	**10 778**	**131 174**	**160 200**
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 and dividends	0	0	0	(7 374)	**(7 374)**
Total comprehensive income	0	0	0	13 710	**13 710**
Data as at 31st June 2025	**11 800**	**6 448**	**10 523**	**13 735**	**168 506**

2.5 Separate Cash Flow Statements:

Cash Flow Statement (indirect method) data in PLN thousand	6 months period from 1st January 2026 to 30th June 2026	3 months period from 1st April 2026 to 30th June 2026	6 months period from 1st January 2025 to 30th June 2025	3 months period from 1st April 2025 to 30th June 2025
Operating activity				
Gross profit (loss)	**(10 263)**	**(4 603)**	**13 066**	**6 165**
Total adjustments	**182**	**2 971**	**6 154**	**8 953**
Amortisation and depreciation	5 466	2 789	4 871	2 479
Appraisal of fixed assets	0	0	0	0
Exchange gains (losses)	0	0	0	(61)
Interest and profit sharing (dividends)	130	73	107	45
Profit (loss) on investment activity	(686)	(621)	(1 735)	(1 046)
Change in liabilities provisions	(87)	(40)	1	1
Change in inventory	(1 856)	457	15 961	11 831
Change in trade receivables and other receivables excluding advances transferred for the fixed assets acquisition	(1 249)	3 553	(7 861)	1 772
Change in liabilities excluding credits, loans and provisions	(4 101)	(6 070)	(4 876)	(5 729)
Change in deferred income tax assets (Note: item for cash flow reconciliation purposes)	0	0	0	0
Change in provisions for employee benefits	0	0	0	0
Other adjustments – revaluation of fixed assets	0	0	0	0
Change in accruals	2 868	3 131	0	0
Current income tax paid	(303)	(301)	(314)	(339)
Net cash flows from operating activity	**(10 081)**	**(1 632)**	**19 220**	**15 118**
Investment activity				
Disposal of intangible assets and tangible fixed assets	95	0	107	31
Acquisition of intangible assets and tangible fixed assets	(13 145)	(21 464)	(2 499)	(2 499)
Acquisition of fixed assets under construction	(253)	10 522	(10 104)	(3 922)
Advance payment for fixed assets	(812)	4 271	3 729	3 383
Acquisition of work in progress	0	0	0	0
Advance payments transferred for tangible fixed assets and intangible assets acquisition	0	0	0	0
Acquisition of investment property	0	0	0	0
Disposal of investment property	0	0	0	0
Acquisition of financial assets	(53)	(26)	(30 513)	(15 513)
Acquisition of shares and stocks in other entities	0	0	0	0
Disposal of financial assets	14 541	3 499	16 782	445
Received interest on loans granted	0	0	0	0
Received interest on loans granted to subsidiaries	0	0	0	0
Granted loan	(250)	0	(700)	(1 400)
Other financial assets inflows	0	0	0	0
Net cash flows from investment activity	**125**	**(3 198)**	**(23 198)**	**(19 475)**
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
Received credits and loans	10 183	4 587	2 591	2 591
Repayment of credits and loans	(1 156)	(487)	(1 364)	(686)
Other inflows (+) or outflows (-) from financial activity	0	0	0	0
Payment of liabilities arising from finance lease agreements	0	0	0	0
Payment of receivables arising from finance lease agreements	0	0	0	0
Interest paid	(180)	(100)	(131)	(69)
Net cash flows from financial activity	**8 847**	**4 000**	**1 096**	**1 836**
Total net change in cash	**(1 109)**	**(830)**	**(2 882)**	**(2 521)**
Change in cash due to exchange differences	0	0	0	0
Balance sheet changes in cash and cash equivalents	**(1 109)**	**(830)**	**(2 882)**	**(2 521)**
Cash and cash equivalents opening balance	2 173	1 894	4 310	3 949
Closing balance of cash and cash equivalents	**1 064**	**1 064**	**1 428**	**1 428**
including cash and cash equivalents of limited disposability	140	(25)	373	306

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 1st January 2026 to 30th June 2026	3 months period from 1st April 2026 to 30th June 2026	6 months period from 1st January 2025 to 30th June 2025	3 months period from 1st April 2025 to 30th June 2025	6 months period from 1st January 2026 to 30th June 2026	3 months period from 1st April 2025 to 30th June 2025	6 months period from 1st January 2025 to 30th June 2025	3 months period from 1st April 2025 to 30th June 2025
I. Net revenue from sales	18 341	8 795	71 928	38 033	4 332	2 069	16 999	8 925
II. Profit (loss) on operating activity	(10 598)	(4 975)	11 431	5 248	(2 498)	(1 170)	2 702	1 232
III. Profit (loss) before tax	(10 165)	(4 505)	13 066	6 165	(2 396)	(1 060)	3 088	1 447
IV. Net profit (loss)	(9 959)	(4 303)	13 700	6 720	(2 347)	(1 012)	3 240	1 577
V. Total comprehensive income	(9 595)	(4 303)	307	2 470	(2 347)	(1 012)	3 240	1 577
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)	5.09	5.43	5.71	5.50	1.20	1.28	1.35	1.29
VIII. Profit (loss) per share and diluted profit (loss) per share (in PLN / EUR)	(0.34)	(0.15)	0.46	0.23	(0.08)	(0.03)	0.11	0.05
IX. Net cash flows from operating activity	(10 081)	(1 632)	19 220	15 118	(2 376)	(384)	4 542	3 548
X. Net cash flows from investing activity	125	(3 198)	(23 198)	(19 475)	29	(752)	(5 482)	(4 570)
XI. Net cash flows from financial activity	8 847	4 000	1 096	1 836	2 085	941	259	431
XII. Total net cash flow	(1 109)	(830)	(2 882)	(2 521)	(261)	(195)	(681)	(592)
EUR exchange rate used to convert Profit and Loss statement items and Cash Flow Statement items					4.2432	4.2511	4.2313	4.2614

Selected financial data from assets and liabilities	in PLN thousand			in EUR thousand		
	Period end 30th June 2026	Period end 31st December 2025	Period end 30th June 2025	Period end 30th June 2026	Period end 31st December 2025	Period end 30th June 2025
XVII. Fixed assets	120 150	102 461	95 271	27 966	24 241	22 460
XVIII. Current assets	66 783	87 389	112 441	15 544	20 675	26 507
XIX. Total assets	186 933	189 850	207 712	43 510	44 917	48 967
XX. Long-term liabilities	20 386	8 322	11 379	4 745	1 969	2 683
XXI. Short-term liabilities	16 306	21 328	27 827	3 795	5 046	6 560
XXII. Equity	150 241	160 200	168 506	34 970	37 902	39 724
XXIV. Share capital	11 800	11 800	11 800	2 747	2 792	2 782
EUR exchange rate used to convert Balance Sheet items				4.2963	4.2267	4.2419

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 1st January 2026	4.2432	4.2009	4.2963	4.2963
to 30th June 2026				
from 1st April 2026	4.2511	4.2284	4.2963	4.2963
to 30th June 2026				
from 1st January 2025	4.2402	4.1339	4.3033	4.2267
to 31st December 2025				
from 1st January 2025	4.2313	4.1339	4.3033	4.2419
to 30th June 2025				
from 1st April 2025	4.2614	4.1791	4.3033	4.2419
to 30th June 2025				

As at the end of the period on 30th June 2026, the balance sheet total decreased by PLN 20,779 thousand, representing a percentage decrease of 10.00% compared with 30th June 2025. Compared with the end of the first half of 2025, non-current assets increased by PLN 24,879 thousand, representing an increase in their value of 26.11%, while current assets decreased by 40.61%, representing a decrease by PLN 45,658 thousand. On the equity and liabilities side, a decrease of PLN 18,265 thousand was recorded in equity compared with the value of equity as at 30th June 2025, representing a decrease of 10.84%.

As at the end of the period on 30th June 2026, the value of non-current liabilities increased by PLN 9,007 thousand, representing an increase of 79.15%, while current liabilities decreased by PLN 11,521 thousand, representing a decrease of 41.40% compared with 30th June 2026.

In the analyzed first half of 2026 under review, which ended on 30th June 2026, revenue from the sale of products, services, goods and materials decreased by 74.50% and amounted to PLN 18 341 thousand, while the corresponding costs decreased by 54.13% compared to 30th June 2025. As a result, the gross loss on sales disclosed the amount of PLN 6 799 thousand. The net loss as at 30th June 2026 amounted to PLN 9 959 thousand.

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

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

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

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

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

Factors that may have affected the Issuer's operating results include, in particular:

- reduction in the execution of certain service orders by selected customers, which resulted in a lower level of revenue from service activities. In some cases, the counterparties' decisions were related to the optimisation of operating costs and the postponement of planned repair and modernisation works;

- continuous cost pressure associated with increases in the prices of selected production materials, components and parts used in the production process. Despite the gradual stabilisation of prices of certain raw materials on global markets, heightened volatility in prices and purchasing costs persisted, affecting the level of operating costs and the profitability of contracts being performed;

- risk associated with fluctuations in foreign exchange rates, particularly the euro and US dollar, affecting both the costs of purchasing imported materials and components and the value of export contracts being performed. Volatility in the foreign exchange market remained a consequence of ongoing geopolitical uncertainty, differences in the monetary policies of major central banks and changing macroeconomic conditions;

- continuous economic uncertainty in European and global markets, associated with the geopolitical situation, changes in supply chains, inflation levels and the pace of economic growth, which affected customers' investment decisions and demand dynamics in the sectors in which the Issuer operates;

- increase in the costs of conducting business activities, including, among others, employee remuneration, external services, transport and energy costs, which despite partial stabilisation compared with previous periods, remained at relatively high levels and affected the Company's operating costs.

The Issuer continuously monitors the changing market environment and undertakes measures aimed at mitigating the impact of the aforementioned factors in its operations, including diversification of its order portfolio, optimisation of operating costs, development of cooperation with existing and new counterparties, and ongoing management of foreign exchange and procurement risks.

3. Description of Basic Hazards and Risks Related to the Remaining Months of the Fiscal Year.

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

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

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

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

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

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

The political and economic situation in Ukraine has led to significant 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 *Management Board Report on PATENTUS S.A. Performance* 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 are 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

PATENTUS S.A.'s performance is heavily reliant on the use of its production assets. Damage to the tangible fixed assets owned by the Issuer 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 Issuer has insured its production assets and property according to their replacement value.

Risk related to delayed payments

PATENTUS S.A. 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 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.'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. 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 filling 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

PATENTUS S.A. 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 results, particularly in light of the strategy adopted by the Management Board. 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 disclosed in the *Condensed Interim Separate 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 Issuer 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, financial performance. PATENTUS S.A. 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 25% of the Company's revenues in the audited period of 2026 and over 81% in the corresponding period of 2025, were generated owing to recipientsfrom 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 2026 accounted for almost 74%, and over 18% in 2025, 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 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 Issuer. 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, the Issuer concluded a Fiscal and Tax Protection Insurance Policy *Professional Liability Insurance for Accountants and Payroll Services Personnel* with UNIQUA Towarzystwo Ubezpieczeń S.A. effective from 25th March 2026 to 24th March 2027.

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 2026, 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 47% of the total balance of trade receivables disclosed in the balance sheet assets. As at 30th June 2025, the receivables concentration ratio was over 36%. The aforementioned analysis indicates on 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 Issuer, the maximum risk for non-payment of receivables is equal to write-downs on trade receivables created for individual balance sheet days.

Liquidity risk

PATENTUS S.A. 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 Issuer 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, 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 2027.

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 Issuer assumes maintaining the Equity-to-Assets ratio at a level not lower than 0.6. As at 30th June 2026, the ratio is 0.80.

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. PATENTUS S.A. assumes maintaining the debt level ratio at a level no higher than 2.7. As at 30th June 2026, the ratio is 1.42.

General description of the risk associated with the subsidiary Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. in liquidation:

In connection with the ongoing liquidation process of the subsidiary Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. in liquidation, in which the Issuer holds 83.85% of the shares, there is a risk associated with the possibility of not recovering the whole or in part, the financial resources invested in this entity.

The potential risk includes, in particular, receivables arising from loans granted to the subsidiary, together with accrued interest, as well as the value of the shares held by the Parent Company in the subsidiary undergoing liquidation. The ultimate level of recovery of these assets will depend among other factors, on the course and outcome of the liquidation process, the value of the subsidiary's assets and its ability to settle its liabilities.

If it is not possible to recover in full the receivables arising from the loans, together with accrued interest, or to recover the value of shares, it may be necessary to recognise appropriate impairment allowances, which may affect the Parent Company's assets, financial position and financial results.

As at the date of the present *Management Board Report on PATENTUS S.A. Performance*, the Management Board is monitoring the progress in the liquidation process, continuously analysing the possibility of recovering the invested funds and assessing the associated risks accordingly.

Additional information concerning the risk analysis is presented in Note 20 to the *Condensed Interim Separate Financial Statements*.

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

4. Brief Description of the Issuer's Significant Achievements and Failures throughout the Reporting Period, Together with the List of the Most Important Events That Affected Them.

4.1 Loan Agreements:

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

On 8th May 2026, the Issuer received information confirming the full repayment of Loan No. 00622/EI/19. The loan agreement concluded between PKO Leasing S.A. and PATENTUS S.A. concerned the financing of the acquisition of three machines: two horizontal boring machines equipped with HEIDENHAIN TNC 640 control systems and a vertical turning lathe equipped with SIMENS 840D control system. The loan amount was EUR 1,209,000.00, with a financing period of 72 months. The collateral for the Loan Agreement included, among others, registered pledges over the financed assets, transfer of ownership title by way of security, a promissory note, and am assignment of rights under insurance policies.

On 11th June 2026 the Issuer became aware that the District Court Katowice-Wschód in Katowice, 9th Commercial Division – Register Pledges:

1. Pursuant to the decision dated 29th May 2026, (Case reference No. KAIX Ns-Rej 2941/26/756) removed from the Register of Pledges the registered pledge entered under item 2652540, the subject of which was a horizontal boring machine equipped with a Heidenhain TNC 640 control system, serial no. F-01-0375;

2. Pursuant to the decision dated 9th June 2026, (Case reference No. KAIX Ns-Rej 2940/26/355) removed from the Register of Pledges the registered pledge entered under item 2653055, the subject of which was a horizontal boring machine equipped with a Heidenhain TNC 640 control system, serial no. F-01-0393;

3. Pursuant to the decision dated 27th May 2026, (Case reference No. KAIX Ns-Rej 2942/26/157) removed from the Register of Pledges the registered pledge entered under item 2653056, the subject of which was a vertical turning lathe equipped with a Siemens 840D control system;

with the maximum secured amount for each of the above-mentioned registered pledges being EUR 1,813,500.

The registration of the aforementioned registered pledges in the Register of Pledges was related to the loan agreement ("the Agreement") concluded on 26th April 2019 between PKO Leasing S.A. with its registered office in Łódź ("Lender") and PATENTUS S.A. ("Borrower").

The removal of the registered pledges from the Register of Pledges is related to the Company's full repayment of the indebtedness arising under the Agreement.

The Agreement and the information regarding the registration of the pledges in the Register of Pledges was published in Current Report No. 24/2020, dated 12th August 2020, and Current Report No. 25/2020, dated 13th August 2020.

The aforementioned information was published in Current Report No. 10/2026, dated 12th June 2026.

4.2 Commercial Agreements:

Throughout the period covered by the present *Management Board Report on PATENTUS S.A. Performance,* i.e. from 1st January 2026 to 30th June 2026, the Issuer neither concluded nor amended any existing agreements that would meet the materiality criterion specified by law and the regulations applicable to the capital market, i.e. agreements whose value would exceed 10% of the equity of PATENTUS S.A.

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

4.3 Other Significant Events in PATENTUS S.A.

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

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

2) On 30th January 2026 the Management Board became aware of the adoption by the Supervisory Board of Resolution No. 1 dated 28th January 2026 regarding the determination of the number of members of the Management Board for the current term of office.
On 28th January 2026, the Supervisory Board of PATENTUS S.A., acting pursuant to Article 16 section 3 point 2 of the Company's *Articles of Association*, and in connection with the death of the Vice President of the Management Board of PATENTUS S.A., Mr. Stanisław Duda, resolved to amend its Resolution No. 2 of 19th September 2025, and determined that the Management Board of PATENTUS S.A. will operate during the current term of office with two members, as indicated below:
President of the Management Board – Józef Duda
Vice President of the Management Board – Tomasz Duda.

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

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

a detailed analysis of the financial data of the aforementioned subsidiary, the Issuer's Management Board concluded that its impact on the consolidated balance sheet total, sales revenues and the net financial result of the Capital Group formed by the Issuer and the subsidiary is insignificant. In the light of the above, excluding the aforementioned company from the consolidation process does not violate the principle of presenting a true and fair view of the financial position and financial performance of the Patentus S.A. Capital Group and does not negatively affect the decision-making process of the users of the Issuer's financial statements. The Management Board resolves that the shares in subsidiaries will be presented in the Company's *Annual Separate Financial Statements* at acquisition cost less impairment losses, as has been the case to date.

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

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

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

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

5) on 11th June 2026 the Annual General Meeting adopted the Resolution No. 18 regarding the *Appointment of Ms. Monika Duda to Serve as a Member of the Supervisory Board* for the reminder of the current term of office, which commenced on 19th May 2022, and will expire on the date of approval by the Annual General Meeting of the Company's *Annual Separate Financial Statements* for the 2027 fiscal year.

Ms. Monika Duda (born in 1990) graduated from the University of Silesia with a Bachelor's degree in Art History (2013), and from the University of Wroclaw with a Bachelor's degree in German Philology (2016) and a Master's degree in Art History (2017). From 2015 to 2019, Ms. Monika Duda was employed by Fresenius Medical Care Sp. z o.o. as a Senior R2R Accountant. From 2019 to 2022, she worked as a Senior Fixed Assets Accountant at Schaeffler Global Services Europe Sp. z o.o.. Between 2022 and 2023, she was employed by Gates Business Services Europe Sp. z o.o. as a Senior General Ledger Accountant. From 2023 to 2025, she worked at SI-Consulting Sp. z o.o. as a Junior SAP Consultant. Since 2025, Ms. Minika Duda has been employed by Nagarro iQuest Sp. z o.o. as a Full Stack Software Engineer.

According to the declaration submitted, Ms. Monika Duda does not engage in any activity competitive with that of the Company, is not a partner in any competing civil law partnership or commercial partnership, and does not serve on the governing bodies of any competing

capital companies. She also does not participate in any other legal entity as a member of its governing body.

Ms. Monika Duda is not entered in the Register of Insolvent Debtors maintained pursuant to the provisions of the *Polish National Court Register Act*.

There are family relationships between Ms. Monika Duda and the members of the Company's Management Board, as well as certain shareholders holding shares representing not less than 5% of the total number of voting rights. Details of these relationships are available on the Company's website under *Company Authorities* section.

The aforementioned information was published in Current Report No. 9/2026, dated 11th June 2026.

6) On 11th June 2026 became aware that the District Court Katowice-Wschód in Katowice, 9th Commercial Division – Register Pledges:
   1. Pursuant to the decision dated 29th May 2026, (Case reference No. KAIX Ns-Rej 2941/26/756) removed from the Register of Pledges the registered pledge entered under item 2652540, the subject of which was a horizontal boring machine equipped with a Heidenhain TNC 640 control system, serial no. F-01-0375;
   2. Pursuant to the decision dated 9th June 2026, (Case reference No. KAIX Ns-Rej 2940/26/355) removed from the Register of Pledges the registered pledge entered under item 2653055, the subject of which was a horizontal boring machine equipped with a Heidenhain TNC 640 control system, serial no. F-01-0393;
   3. Pursuant to the decision dated 27th May 2026, (Case reference No. KAIX Ns-Rej 2942/26/157) removed from the Register of Pledges the registered pledge entered under item 2653056, the subject of which was a vertical turning lathe equipped with a Siemens 840D control system;

with the maximum secured amount for each of the above-mentioned registered pledges being EUR 1,813,500.

The registration of the aforementioned registered pledges in the Register of Pledges was related to the loan agreement ("the Agreement") concluded on 26th April 2019 between PKO Leasing S.A. with its registered office in Łódź ("Lender") and PATENTUS S.A. ("Borrower").

The removal of the registered pledges from the Register of Pledges is related to the Company's full repayment of the indebtedness arising under the Agreement.

The Agreement and the information regarding the registration of the pledges in the Register of Pledges was published in Current report No. 24/2020, dated 12th August 2020, and Current Report No. 25/2020, dated 13th August 2020.

The aforementioned information was published in Current Report No. 10/2026, dated 12th June 2026.

7) On 26th June 2026, the Supervisory Board adopted Resolution No. 2 appointing Mr. Łukasz Duda as Vice President of the Management Board for the period from 26th June 2026, until the end of the joint term of office of the current members of the Management Board of Patentus S.A. The Supervisory Board also adopted Resolution No. 3 determining the number of members of the Management Board.

The aforementioned resolution entered into force on 26th June 2026.

As of 26th September 2026, the number of members of the Management Board equals three, and the composition of the Company's Management Board is as follows:

Józef Duda – President of the Management Board

Łukasz Duda – Vice President of the Management Board

Tomasz Duda – Vice President of the Management Board

Mr. Łukasz Duda is a graduate of the AGH University of Economics in Katowice, specializing in Distribution and Sales in Domestic and International Markets, and graduated in 2009.

In the years 2006-2009, Mr. Łukasz Duda served as a member of the Supervisory Board of PATENTUS S.A. In 2014. He was appointed as a member of the Supervisory Board of PATENTUS S.A. and held this position until 11th June 2026.

Since 2010, Mr. Łukasz Duda has operated as a sole trader, conducting retail and wholesale activities.

Since 2012, Mr. Łukasz Duda has served as a member of the Supervisory Board of Zakład Konstrukcji Spawanych Montex Sp. z o.o. in liquidation.

He had been employed by the Company as a Sales Representative since 6th November 2019. He held this position until the date of his appointment as Vice President of the Management Board of the Company.

There are family relationships between Mr. Łukasz Duda and the other members of the Management Board, as well as certain shareholders holding shares representing not less than 5% of the total number of voting rights. Details of all such relationships are available on the Company's website under *Company Authorities* section.

In accordance with the submitted statements, Mr. Tomasz Duda has not been entered into the Register of Insolvent Debtors, maintained pursuant to the *Act of 20th August 1997*, on the National Court Register, and he does not participate in a competing company as a partner or commercial partnership, and does not participate in any other competitive legal entity as a member of its governing body.

The aforementioned information was published in Current Report No. 11/2026, dated 26th June 2026.

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 Toothing 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 2024. Pursuant to an annex dated 20th June 2024, signed between the Consortium Leader, Warsaw University of Technology, and the National Centre for Research and Development, the project completion date was extended to 30th June 2026. The value of co-financing granted to the Company amounts to PLN 3,804 thousand. As at the date of the present *Management Board Report on PATENTUS S.A. Performance* 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.

On 30th June 2026, the Company submitted a request to the Silesian Entrepreneurship Center for an extension of the project completion deadline to 7th July 2026. The extension of the project implementation period did not constitute a material amendment to the subsidy agreement and did not require the Company to sign an amendment to the agreement. The Silesian Entrepreneurship Center approved the new project completion date proposed by the Company.

As at the date of the present *Management Board Report on PATENTUS S.A. Performance*, the Company has completed all tasks under the project and submitted an application for final payment. The application for final payment is currently being processed by the Silesian Entrepreneurship Center. Upon approval of the application for final payment, the Company will disclose the final amount of funding disbursed in a separate current report.

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. The agreement has been completed.
5. Agreement with FERMAT CZ, s.r.o. with its registered office in Prague for the acquisition of a gear hobbing machine. Total net value of the agreement: EUR 571 thousand. 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. The agreement has been completed.
8. Agreement with BUDTOR, with its registered office in Bestwina, for the overhead cranes acquisition with capacities of 20-ton, 6.3-ton, and 1.5-ton. Total net agreement value: PLN 578,000. 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. The Agreement under completion.
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. The agreement has been completed.
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 Złote 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 Sękocin 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. The agreement has been completed.
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.

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 significant events in PATENTUS S.A. after 30th June 2026.

1) On 10th August 2026 it became aware that, pursuant to a decision dated 31st July 2026, the District Court Katowice-Wschód in Katowice, 9th Commercial Division – Register of Pledges, entered in the Register of Pledges, under item 2853185, a register pledge in favour of PKO Leasing S.A., with its registered office in Warsaw (the Pledgee), over a Fermat gantry milling machine, model/type FG CNC, serial number F-11-0007, manufactured in 2025, with a maximum collateral amount of EUR 2,121,000.00.

The aforementioned entry in the Registry of Pledges is related to Loan Agreement No. 03987/EI/25 (the Agreement) concluded on 28th October 2025 between the Pledgee and the Company acting as a Borrower. The loan was intended to finance the acquisition of the pledged asset described above. The amount of the loan granted was EUR 1,414,000.00, and the loan repayment period was set at 59 months. Pursuant to the Agreement, the collateral for the repayment of the loan comprises a promissory note, a registered pledge over the financed asset, and an assignment of rights under the insurance policy covering the financed asset in favour of the Lender.

At the same time, following the fulfilment of the contractual conditions, the Company requested the Pledgee to promptly issue the relevant statement consenting to the removal from the Register of Pledges of the pledges constituting so-called equivalent collateral, in the form of registered pledges over the following machines owned by the Company, with a total value of EUR 730,601.95:

1. WELTER KF 630 CNC special-purpose milling machine, manufactured in 2013, serial number 1267 (Register of Pledges item 2839560, pursuant to the decision dated 4th March 2026, with a maximum collateral amount of EUR 345,954.95);
2. ACRA ACM 3000 milling machine, manufactured in 2010, serial number VH-30038 (Register of Pledges item 2839555, pursuant to the decision dated 4th March 2026, with a maximum collateral amount of EUR 56,219.61);

3. CASE MASTER EVOLUTION D12 vacuum carburising furnace, manufactured in 2013, serial number 300128/026/2013/CC (Register of Pledges item 2843215, pursuant to the decision dated 16th April 2026, with a maximum collateral amount of EUR 108,494.00);
4. OKUMA V920EX R five-axis machining centre, manufactured in 2024, serial number 262511 (Register of Pledges item 2843214, pursuant to the decision dated 16th April 2026, with a maximum collateral amount of EUR 219,932.83).

The total amount of all the aforementioned collateral interest securing the loan granted by the Pledgee currently amounts to EUR 2,851,601.39. The Company will inform about the removal from the Register of Pledges of the aforementioned register pledges constituting so-called equivalent collateral in a separate report.

The aforementioned information was published in Current Report No. 12/2026, dated 11th August 2026.

2) On 19th August 2026 the Company received the signed Annex No. 19, dated 17th August 2026, to the Factoring Agreement dated 29th November 2017 (the Factoring Agreement), concluded between the Issuer and KUKE Finance Spółka Akcyjna, with its registered office Warsaw (the Factor). Pursuant to the aforementioned Annex, the Parties agreed to amend the Factoring Agreement as follows:

- all fees will be suspended from the date of conclusion of the Annex until the end of 30th November 2027;
- prior to the commencement of financing of new receivables, the Factorant shall submit to the Factor a completed factoring application together with the documents specified in the aforementioned application.

The remaining provisions of the Factoring Agreement remain unchanged.

Information concerning the conclusion of the Factoring Agreement with KUKE Finance S.A. was published in Current Report No. 18/217, dated 18th December 2017.

The aforementioned information was published in Current Report No. 13/2026, dated 19th August 2026.

7. Description of Changes Within the Issuer's Capital Group Organization, Including Mergers, Acquisitions or Disposals of Entities, Long-term Investments, Division, Restructurings and Discontinued Operations with an Indication of Consolidated Entities, and in Case of the Issuer Acting as The Parent Company That under Applicable Law Has No Obligation or May Not Draw Consolidated Financial Statements – Also Indication of Reasons and Legal Grounds of Lack of Consolidation.

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:

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);

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);

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).

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:

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);

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);

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 on the PATENTUS S.A. Performance for the First Quarter of 2021* and in the *Management Board Interim Report on the PATENTUS S.A. Capital Group Performance*.

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

On 12th December 2025, the Extraordinary Shareholders' Meeting of Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. (a subsidiary in which the Issuer holds an 83.85% interest in the share capital) adopted *Resolution No. 2* concerning the dissolution of the company and the commencement of its liquidation proceedings, as well as *Resolution No. 3* appointing Mr. Sławomir Ćwieląg as the company's liquidator and defining his responsibilities with respect to the conduct of the liquidation process. The liquidator was authorised to represent the Company independently. In the Issuer's assessment, the liquidation procedings of Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. in liquidation may take approximately one year.

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

The Parent Company holds 83.85% of share capital in Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. in liquidation.

8. Indication of the Effects of Changes in the Structure of the Business Unit, Including Business Mergers, Acquisitions or Disposals of the Issuer's Capital Group Entities, 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 on PATENTUS S.A. Performance* in Relation to the Forecast Results.

The Issuer did not publish forecasts of results for 2026.

10. Indication of Shareholders Holding, Directly or Indirectly through Subsidiaries, at Least 5% of the Total Number of Votes at the Annual General Meeting of the Issuer or Its Subsidiary as at the Date of Submitting the *Magangement Board Interim Report on PATENTUS S.A. Performance*, 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 Annual 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 Annual General Meeting as at the date of submitting *Management Board Interim Report on PATENTUS S.A. Performance for the First Half of 2026*, 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%**

11. List of the Ownership of Shares or Rights to Them by the Management and Supervisory Staff of the Issuer as at the Date of Submission of the Present *Management Board Interim Report on PATENTUS S.A. Performance*, 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, 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	President of the Management Board	4.325.175	14,66%	16,12%
Tomasz Duda	Vice President of the Management Board	118.389	0.40%	0.25%

Senior management:

Number of shares held by senior management 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	7.804.675	26,46%	29,07%
Małgorzata Duda (nee Wiktor)	Commercial Proxy	3.619.300	12,27%	13,24%

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 Pasławski ("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 Pasławski, 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 Pasławski.

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 Pasławski, 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 Pasławski, 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.

As at the date of the present *Management Board Interim Report on PATENTUS S.A. Performance*, the appeal lodged by the Company's legal representative has not yet been heard, and consequently, the case has not yet been finally adjudicated.

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 2026, PATENTUS S.A. 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.

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 1st January 2026 to 30th June 2026		Period from 1st January 2025 to 31st December 2025		Period from 1st January 2025 to 30th June 2025	
		Transaction value	Balance at period end	Transaction value	Balance at period end	Transaction value	Balance at period end
Total transactions value / Total gross receivables balance, including		**118**	**87**	**35**	**0**	**2**	**1**
Helf S.C. Pszczyna	co-owner of the company Ligas Wiesław-brother-in-law of Commercial Proxy and shareholder Małgorzata Duda	3	0	1	0	0	0
Szymczak Jakub MAK	son-in-law of Commercial Proxy, shareholder and Chief Financial Officer Małgorzata Duda (Wąs)	0	0	0	0	0	0
Duda Małgorzata (nee Wiktor)	Commercial Proxy – Shareholder	0	0	0	0	0	0
3 000 Guitars Łukasz Duda	owner - son of the President of the Management Board, shareholder Józef Duda	0	0	0	0	0	0
Joanna Duda Szymczak	daughter of Małgorzata Duda (Wąs) – Shareholder and Chief Financial Officer	2	1	5	0	2	1
Duda Małgorzata (Wąs)	Commercial Proxy, Shareholder, Chief Financial Officer	1	0	6	0	0	0
Inter Bud A. Gotz	daughter of Henryk Gotz and Urszula Gotz – Shareholders	0	0	0	0	0	0
Mateusz Duda, Monika Duda	son and daughter-in-law of the President of the Management Board Józef Duda	0	0	0	0	0	0
Duda Łukasz	son of the Commercial Proxy – shareholder Małgorzata Duda (Wiktor)	1	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	9	0	0	0
Duda Józef	President of the Management Board, shareholder, husband of the Commercial Proxy Małgorzata Duda (Wiktor)	0	0	6	0	0	0
Duda Tomasz	son of the Commercial Proxy – shareholder Małgorzata Duda (Wiktor)	0	0	1	0	0	0
Intergór M. Duda I Sp. Sp. Jawna	Commercial Proxy, Shareholder, Chief Financial Officer	110	86	0	0	0	0

Other related entities Data in PLN thousand	Position or nature of the relationship	Period from 1st January 2026 to 30th June 2026		Period from 1st January 2025 to 31st December 2025		Period from 1st January 2025 to 30th June 2025	
		Transaction value	Balance at period end	Transaction value	Balance at period end	Transaction value	Balance at period end
Total transactions value / Total gross receivables balance at end of period, including:		**30**	**0**	**34**	**0**	**23**	**1**
Helf S.C. Pszczyna	co-owner Ligas Wiesław – brother-in-law of Commercial Proxy and shareholder Małgorzata Duda	30	0	34	0	23	1

Transactions concluded with subsidiaries and associates Data in PLN thousand	Transaction type	Period from 1st January 2026 to 30th June 2026		Period from 1st January 2025 to 31st December 2025		Period from 1st January 2025 o 30th June 2025	
		Transaction value	Balance at period end	Transaction value	Balance at period end	Transaction value	Balance at period end
Total transactions value / Total gross receivables balance, including:		**300**	**5 596**	**291**	**5 332**	**940**	**4 824**
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	250	1 450	0	1 200	700	700
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	accrued interest on loans	50	106	0	56	24	24
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	other receivables	0	0	291	36	216	60
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 1st January 2026 to 30th June 2026		Period from 1st January 2025 to 31st December 2025		Period from 1st January 2025 to 30th June 2025	
		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:		**87**	**0**	**482**	**0**	**466**	**5**
Zakład Konstrukcji Spawanych Montex Sp. z o.o.	supply of goods liabilities	87	0	482	0	466	5
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 2026, the scope of mutual transactions with related entities included commercial transactions concluded between the PATENTUS S.A. 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 farm 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.

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

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

All other provisions of the Agreement remain unchanged.

On 6th November 2025, an Agreement for the Establishment of a Mortgage securing the Loan Agreement dated 31st January 2025 was executed between the Parent Company, PATENTUS S.A. (the "Creditor"), and the Subsidiary, Zakład Konstrukcji Spawanych MONTEX Sp. z o.o. (the "Mortgagor"). In order to secure the repayment of the loan granted under the Loan Agreement of 31st January 2025, together with subsequent annexes, the Mortgagor establishes in favour of the Creditor a mortgage over the real property located in 41-603 Świętochłowice, at 68C Wojska Polskiego Street, plot No. 652/116, for which the District Court in Chorzów, 6th Land and Mortgage Register Division, maintains Land and Mortgage Register No. KA1C/00024178/6, in the amount of PLN 1,800,000.00 (in words: one million eight hundred thousand zloty 00/100). The Parties declare that the mortgage is established under the following conditions: The mortgage in the amount of PLN 1,800,000.00 (in words: one million eight hundred-thousand-zloty 00/100), covering 150% of the indebtedness arising from the granted loan, including interest and all other costs resulting from the agreement, shall be established in the form of a notarial deed within 14 days.

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

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

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.

The Management Board informs that, as at the date of the present *Management Board Interim Report on PATENTUS S.A. Performance*, there are no circumstances that would have a material adverse effect on the personnel, financial ora asset position, financial results or ability of PATENTUS S.A. to meet its obligations.

All financial obligations are settled on an ongoing basis, without delays, both from the Company's own funds generated through its operating activities and within the available overdraft facility, which serves to safeguard financial liquidity in the event of periodic fluctuations in cash flows.

The Management Board monitors the Company's current financial and operational situation and has not identified any threats at present that could materially affect its ability to meet its obligations or continue its operations.

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 2026, 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 2027, which allows the plant to weld components of rail vehicles. The purpose of this certification is to ensure high-quality production of rail vehicles components in accordance with the requirements of the PN-EN 15085 series, while maintaining full compliance with the welding quality standards in accordance with PN-EN ISO 3834-2. The procedure for the execution of welded structures for railways is applied in case of the implementation of contracts 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:

- exploring potential foreign contractors;
- searching new subsidies;
- expanding the operating;
- further expansion of the existing machine park.

18. Signatures of the Management Board Members and the *Condensed Interim Separate Financial Statements* approval date.

STATEMENT OF THE MANAGEMENT BOARD

Management Board composed of:

Mr. Józef Duda – President of the Management Board

Mr. Tomasz Duda – Vice President of the Management Board,

Mr. Łukasz Duda – Vice President of the Management Board,

made the following statements:

We declare that to the best of our knowledge, the *Condensed Interim Separate Financial Statements* for the period from 1st January 2026 to 30th June 2026, 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. *Management Board Interim Report on PATENTUS S.A. Performance* contains a true picture of development and achievements as well as the Issuer, including a description of the basic threats and risks.

We hereby declare that the audit company that reviewed the *Condensed Interim Separate 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 *Condensed Interim Separate Financial Statements*, in accordance with the applicable regulations and professional standards.

Document signed by Józef Duda Date: 31st August 2026 11:30:12 CEST	Document Signed by Tomasz Duda Date: 31st August 2026 11:30:47 CEST	Document signed by Łukasz Duda Date: 31st August 2026 11:31:18 CEST
President of the Management Board	Vice–president of the Management Board	Vice–president of the Management Board

Pszczyna, 31st August 2026.