REPORT OF THE INDEPENDENT

STATUTORY AUDITOR

on the review of *Semi-Annual Condensed Separate Financial Statements*
for the period
from 1st January 2026
to 30th June 20256

PATENTUS S.A

with its registered office
in Pszczyna

Moore Polska Audyt sp. z o.o., 00-844 Warszawa, ul. Grzybowska 87,
President of the Management Board – Lidia Skudławska, Members of the Management Board – Piotr Witek, Michał Ossowski, Krzysztof Oczko
VATTIN: 7011052300, NBRN: 520003823, Founding capital: PLN 200 000, Year of foundation: 2021
NCR: 0000922603 District Court for the Capital City of Warsaw in Warsaw, XII Commercial Division of the National Court Register
Entry number on the list of audit authorities: 4326.

REPORT OF THE INDEPENDENT STATUTORY AUDITOR FROM THE REVIEW OF SEMI-ANNUAL CONDENSED SEPARATE FINANCIAL STATEMENTS COVERING THE PERIOD FROM 1ST JANUARY 2026 TO 30TH JUNE 2026.

For the Shareholders and Supervisory Board

PATENTUS S.A.
with its registered office in Pszczyna, Górnośląska St. 11

Introduction

We have reviewed the attached *Semi–Annual Condensed Separate Financial Statements of PATENTUS S.A.* (the Company) with its registered office in Pszczyna Górnośląska St. 11, consisting of: *Semi-Annual Condensed Separate Statement of Financial Position as at 30th June 2026*, and *Semi-Annual Condensed Separate Statement of Comprehensive Income*, *Semi-Annual Condensed Separate Statement of Changes in Equity*, *Semi-Annual Condensed Separate Statement of Cash Flows* for the period from 1st January 2026 to 30th June 2026 along with selected additional and explanatory information (*Semi–Annual Condensed Separate Financial Statements*).

The Company's Management Board is responsible for the *Semi–Annual Condensed Separate Financial Statements* preparation in accordance with the requirements of the International Accounting Standard 34 *Interim Financial Reporting* announced in the form of regulations of the European Commission.

Our responsibility is to express a conclusion on the S*emi–Annual Condensed Separate Financial Statements* based on our review.

Scope of the review

We conducted the review in accordance with the National Standard on Review 2410 in the wording of the International Standard on Review Services 2410 *Review of Interim Financial Information Carried out by an Independent Statutory Auditor of the Entity* adopted by resolution of the National Council of Statutory Auditors.

The review of *Semi–Annual Condensed Financial Statements* involves making inquiries primarily of those responsible for financial and accounting matters, performing analytical and other review procedures.

The review has a significantly narrower scope than the audit carried out in accordance with the National Auditing Standards in the wording of the International Standards on Auditing adopted by the Resolution of the National Council of Statutory Auditors and, consequently, it does not allow us to be sure that all material matters that would have been identified during the audit have been disclosed. Accordingly, we do not express an audit opinion on the present *Semi–Annual Condensed Separate Financial Statement.*

Conclusion

Based on our review, we conclude that nothing has come to our attention, which would lead us to believe that the attached *Semi–Annual Condensed Separate Financial Statements* have not been prepared, in all material respects, in accordance with the requirements of International Accounting Standard 34 *Interim Financial Reporting*, issued in the form of the European Commission regulations.

Krzysztof Oczko
Key Statutory Auditor
Id no. 11891

Acting on behalf:

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

Signature Not Verified
Document signed by
KRZYSZTOF OCZKO
Date: 31st August 2026
14:36:35 CEST

Bielsko-Biała, 31st August 2025.