

FINANCIAL SUPERVISION COMMISSION
CURRENT REPORT NO. 65/2025

Name of entity:

Fabryka Obrabiarek RAFAMET S.A. in restructuring

Date of preparation:

04-09-2025

Subject:

Information on the results of the analysis of the grounds for impairment testing of assets.

Message:

The Management Board of RAFAMET S.A. Machine Tool Factory in restructuring ["RAFAMET", "Company"] announces that the analysis of the main indications of possible impairment of the Company's assets has been completed, in accordance with the provisions of IAS 36 Impairment of Assets.

In connection with the submission by the Management Board of ODLEWNI RAFAMET Sp. z o.o. to the District Court in Gliwice of a motion to revoke the approved arrangement and a motion to open rehabilitation proceedings (as announced by the Company in Current Report No. 63/2025 of 26 August 2025), as well as the ongoing work on the preparation of the Restructuring Plan for Fabryka Obrabiarek RAFAMET S.A. in restructuring, the Issuer's Management Board identifies the likelihood of updating the amount of recognised write-downs. The estimates will be calculated in accordance with the provisions of IAS 36, and the Company will announce the results of the tests in a separate current report.

The recognition or reversal of impairment losses on individual assets will be included in the interim condensed separate financial statements of RAFAMET S.A. in restructuring and in the interim condensed consolidated financial statements of the RAFAMET Capital Group for the 6-month period ended 30 June 2025.

Any revaluation of impairment losses will have a non-cash impact on the operating result of RAFAMET S.A. in restructuring and the RAFAMET Capital Group (without affecting the liquidity position of the Company and the RAFAMET Capital Group).

Legal basis:

Article 17(1) of MAR – confidential information.

Vice-President of the Management Board
for Finance

Dariusz Bernacki

Chairman of the Board

Rafał Rychter