

Current report no. 19/2021

Date of issue: 2021-04-27

Abbreviated name of the Issuer: DEKPOL S.A.

Subject: Correction of entries to consolidated financial statements of the Company for 2018 and 2019

Legal basis: Article 56 Section 1 point 2 of the Offering Act – current and periodical information

Content of report:

Management Board of DEKPOL S.A. („Company”) hereby makes corrections of:

- entries to consolidated financial statement of the Company for the period from 1st January to 31st of December 2018 published on 30th of April 2019 – within the scope of points 8 – 10, and
- entries to consolidated financial statement of the Company for the period from 1st January to 31st of December 2019 r published on 16th of May 2020 - within the scope of points 8 – 10.

The above-mentioned points of entries to consolidated financial statements include:

- principles of valuation of assets and liabilities and measurement of financial result, adopted at preparation of financial statements (point 8),
- management of financial risk (point 9),
- important estimates and judgments (point 10).

The content of mentioned points prior to and after correction is enclosed in the attachment to this current report.

This correction is made in connection with planned publication of the Company's base prospectus, drawn up in connection with public offering and the intention to apply for admission to trading of bonds issued by Dekpol S.A. on the regulated market under the 1st Bonds Issue Programme, approved by Komisja Nadzoru Finansowego (Polish Financial Supervision Authority) on 21st of April 2021 as well as due to the fact, that the Company's consolidated financial statements for 2018 and 2019 are included in this prospectus by reference. The aim of this correction is to ensure consistency in presentation of the above-mentioned financial statements with information contained in the prospectus.