



**Current report:** 5/2021

**Date:** 2021-06-16

**Title:**

Correction of the annual report of IDM S.A. for 2020 - information on the nature and subject of the correction

**Legal basis:**

Art. 56 sec. 1 point 2 of the Act on Public Offering - current and periodic information

**Contents:**

Management Board of IDM S.A. (hereinafter: IDMSA or the Company) pursuant to § 15 sec. 4 of the Regulation of the Minister of Finance of March 29, 2018 on current and periodic information published by issuers of securities and the conditions for recognizing as equivalent information required by the regulations of a non-member state (hereinafter: the Regulation) hereby informs that the Company has corrected the annual report for the year financial year 2020, which was made public on April 30, 2021 (hereinafter: Annual Report).

The subject of the correction is the financial statement for the financial year 2020 and the Management Board's report on the Company's activities for the financial year 2020. The correction of the annual report is the result of works related to the process of auditing the annual financial statements of the Company for the financial year 2020 by an independent statutory auditor.

In addition, the annual report is supplemented with the independent auditor's report on the audit of the IDMSA annual financial statements for the period from January 1, 2020 to December 31, 2020 and the Supervisory Board's statement on the assessment of the financial statements and the Management Board's report on the Company's activities, as well as the Management Board's statement. on the reliability of financial statements.

With regard to the nature of the adjustment made, the Company informs that:

1. In the financial statements for the financial year 2020, changes were made to the following items:

- Selected financial items converted into EURO,
- Profit and Loss Account,
- Statement of comprehensive income,
- Statement of financial position,
- Statement of cash flows,
- Statement of changes in equity,
- Company investments,
- Note 13.2.,
- Note 13.3.,
- Note 13.4.,
- Note 13.5.,
- Note 13.6.,
- Note 14.,
- Note 19.1.,
- Note 19.2.,
- Note 19.3.,
- Note 19.4.,
- Note 19.6.,
- Note 19.10.,
- Note 19.11.,
- Note 19.12.,
- Note 19.14,
- Note 19.17,
- Note 19.18,
- Note 22.5.,
- Note 23,
- Note 27,
- Note 28.
- Note 30 ..

2. In the Management Board's report on the Company's operations for the financial year 2020, changes were made to the following items:

- point 1, point 1.9. financial and non-financial indicators, including information on threats to the environment and employment, as well as additional explanations to the amounts indicated in the financial statements,
- point 2 overview of the basic economic and financial figures disclosed in the annual financial statements (selected financial data).

In the remaining scope, the documentation covered by the annual report submitted on April 30, 2020 has not changed.

Today, the Company will publish the full revised annual report for 2020.