Exhibit 3

to the Alternative Trading System Rules

(text according to legal condition at 5 January 2026)

NOTE: Only the Polish version of this document is legally binding. This translation is provided for information only. Every effort has been made to ensure the accuracy of this publication. However, the WSE does not assume any responsibility for any errors or omissions.

Current and Periodical Information in the Alternative Trading System on the NewConnect Market

§ 1

1. This Exhibit determines the type, extent and form of current and periodical information referred to in § 17 of the Alternative Trading System Rules provided to the Alternative System Organiser in the alternative trading system on the NewConnect market as well as deadlines and frequency of provision of such information.
2. Current and periodical information referred to in sub-paragraph 1 shall be provided via the GPW Data Reporting Portal (GPW Data) pursuant to the rules set out in Resolution No. 1404/2025 of the GPW Management Board dated 6 November 2025.

§ 2

1. Whenever this Exhibit refers to:

   1) current report – it shall be understood as current information provided by the issuer, prepared in the form, to the extent and by deadlines specified herein, disclosing data in accordance with the Alternative Trading System Rules;

   2) periodical report – it shall be understood as periodical information provided by the issuer, prepared in the form, to the extent and by deadlines specified herein, disclosing data in accordance with the Alternative Trading System Rules;

   3) Disclosure Obligations Regulation – it shall be understood as the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information disclosed by

issuers of securities and conditions for recognising information required by the laws of a non-member state as equivalent.

2. Any terms not defined in this Exhibit shall be understood in accordance with the Alternative Trading System Rules and relevant legal regulations applicable on the domestic regulated market, specifically the Trading Act, the Public Offering Act and the Disclosure Obligations Regulation.

§ 3

Current reports: general rules

1. The issuer shall provide information, in the form of a current report, about:

1) [repealed]

2) the court registering an amendment of the issuer's articles of association or refusing such registration, including the reasons for such refusal;

3) acquisition of shares in registered conditional capital;

4) decision adopted by the issuer's management board concerning an increase of the issuer's share capital within the authorised share capital;

5) change of rights attached to the issuer's financial instruments;

6) redemption of the issuer's financial instruments;

7) appointment, dismissal or resignation of a managing or supervisory person; for appointment of a managing or supervisory person, the current report should also contain the information referred to in § 10(20) of Exhibit 1 to the Alternative Trading System Rules;

8) issue of bonds or subscription warrants;

9) conclusion of an agreement concerning performance of the tasks of Authorised Adviser, including its effective date, and change of an agreement (except for changes to the remuneration terms), its termination or expiry;

10) conclusion of an agreement concerning performance of the tasks of Authorised Adviser in performance of the obligation according to § 17b of the Alternative Trading System Rules;

10a) conclusion of an agreement with an Authorised Adviser in performance of the obligation imposed on the issuer under § 15b sub-paragraph 1 of the Alternative Trading System Rules;

11) conclusion by the issuer and the audit firm of an agreement concerning an audit of financial statements or consolidated financial statements of the issuer;

12) termination by the issuer or by the audit firm of an agreement concerning an audit of financial statements or consolidated financial statements of the issuer;

13) a fine or other disciplinary measures imposed on the issuer by the Alternative System Organiser or an administrative sanction imposed by the competitive supervision authority;

14) submission of the issuer's application with the competitive supervision authority for approval of the relevant public information document or confirmation of its equivalence;

15) change of the address of the issuer or of the address of the issuer's website or of the issuer's email address last provided to the Alternative System Organiser;

16) the validity of a court decision on declaration of bankruptcy of the issuer or a court decision to dismiss a petition for declaration of bankruptcy of the issuer because its assets are insufficient or are only sufficient to cover the costs of proceedings or a court decision discontinuing bankruptcy proceedings of the issuer because its assets are insufficient or are only sufficient to cover the costs of proceedings;

17) entry of the issuer's enterprise into Section 4 of the company register.

2. Current reports shall be consecutively numbered in a calendar year.

§ 4

Specific cases of provision of current reports

1. Upon the completion of subscription or sale related to introduction of the issuer's financial instruments to trading in the alternative system, the issuer shall provide the following in the form of a current report:

1) start and end dates of subscription or sale;
2) date of allotment of financial instruments;
3) number of financial instruments subject to subscription or sale;
4) rate of reduction in each tranche if the number of financial instruments allotted was smaller than the subscribed number in at least one tranche;
5) number of financial instruments allotted in the course of subscription or sale;
6) acquisition (taking up) price of financial instruments;

6a) description of the method of payment for securities taken up (acquired) and detailed information including:

a) if the securities were taken up (acquired) as a result of debt reduction:

– original date of the debt,

– object of the debt,

– value of the debt and an attached valuation,

– description of the transaction from which the debt originated,

– entities which took up (acquired) the issuer's securities including their number,

b) if the securities were taken up (acquired) for a non-monetary contribution

– object of the non-monetary contribution,

– value of the non-monetary contribution and an attached valuation,

– entities which took up (acquired) the issuer's securities including their number;

7) number of persons that subscribed for financial instruments subject to subscription or sale in each tranche;

8) number of persons that were allotted financial instruments in the course of subscription or sale in each tranche;

8a) information whether persons who are allotted financial instruments in a subscription or sale in tranches are related parties of the issuer within the meaning of § 4 sub-paragraph 6 of the Alternative Trading System Rules;

9) names (business names) of issue underwriters that took up financial instruments under issue underwriting agreements, the number of financial instruments taken up by them and the actual price of a financial instrument unit (issue price or sale price less underwriting fee for taking up a financial instrument unit acquired by the issue underwriter under an issue underwriting agreement);

10) total costs classified as issue costs, specification of costs per title, broken down at least to costs of:

a) preparing and implementation of the offering,

b) fees for each underwriter,

c) preparing a public information document or information document, including advisory costs,

d) promoting the offering

- together with methods of settling these costs in books of account and recognising them in the issuer's financial statement.

2. The following shall be provided in addition in the form of a current report:

1) information included in the announcement of a general meeting of the public company made pursuant to Article 402^2 of the Code of Commercial Companies;

1a) information about a request to convene an extraordinary general meeting of the issuer pursuant to Article 400 § 1 of the Code of Commercial Companies;

1b) information about an extraordinary general meeting of the issuer convened pursuant to Article 399 § 3 of the Code of Commercial Companies;

2) in the case of a planned or introduced amendment to the articles of association – the existing articles and the wording of the proposed or introduced amendments as well as:

a) if, in view of the significant scope of planned amendments, the issuer has decided to draw up a new consolidated draft of the articles of association including a list of new or amended provisions of the articles of association – the wording of the new consolidated text of the articles of association and the list of new or amended provisions of the articles of association;

b) if the issuer has drawn up a consolidated text of the articles of association including its amendments – the wording of the consolidated text of the articles of association;

3) the wording of draft resolutions and appendixes to the drafts which are to be discussed at the general meeting, are relevant to adopted resolutions and were not previously published pursuant to applicable regulations;

4) in the case of amendments to the agenda of a general meeting upon request of a shareholder or shareholders – the new agenda together with a list of new or amended items and the wording of draft resolutions or the justification of the new or amended items;

5) if a shareholder or shareholders presented draft resolutions concerning issues put on the agenda of a general meeting or issues to be put on the agenda of a general meeting – the wording of the draft resolutions;

6) information about an announcement of the adjournment of the general meeting and the date of its resumption;

6a) information about cancellation or non-occurrence of a general meeting together with reasons;

7) the wording of resolutions adopted by the general meeting and the wording of appendixes to the resolutions, and for each resolution also the number of shares from which valid votes were cast and their percentage share in the share capital, the total number of valid votes including the number of votes "in favour", "against" and "abstaining";

7a) information about resolutions on the agenda of the general meeting which were not passed;

8) information about the general meeting's abandonment of any planned items of the agenda;
9) information about any objections recorded in the minutes of and filed during the general meeting and identification of any resolutions that were objected to;
10) information about an action for repealing or declaring invalid any of the general meeting's resolutions and judgement issued by the court concerning the case and the date when a resolution was declared invalid or repealed or an action was dismissed;
11) [repealed]
12) information furnished to a shareholder outside the general meeting under Article 428.5 or Article 428.6 of the Code of Commercial Companies;
13) information furnished to a shareholder under Article 429.1 of the Code of Commercial Companies, as a result of an obligation imposed by the registration court on the issuer's management board to provide information to a shareholder that filed an objection, recorded in the minutes, with respect to a refusal to provide information requested during the general meeting, and information that has to be disclosed by the issuer under Article 429.2 of the Code of Commercial Companies, as required by the registration court, which was disclosed to another shareholder outside the general meeting.
3. (deleted)
4. (deleted)
4a. In order to ensure comprehensive information about the current status of compliance with the corporate governance principles applicable to issuers of shares introduced to the alternative trading system on the NewConnect market, the issuer shall publish information in the form of a current report indicating which principles it complies with and which principles it does not comply with on a permanent basis. In relation to principles which are not complied with by the issuer, the information shall contain a detailed explanation of the circumstances and reasons for the non-compliance with the principle. In the event of a change in the status of compliance with a principle or the occurrence of circumstances justifying a change to the content of explanations concerning non-compliance or the manner of compliance with a principle, the issuer shall immediately, in the form of a current report, update the previously published information.
5. Issuers shall provide in the form of a current report:
a) information about an obligation imposed on the issuer as referred to in § 15b.1 or § 15b.4 of the Alternative Trading System Rules;
b) documents and additional information or explanations referred to in § 15b.1 or § 15b.4 of the Alternative Trading System Rules.

In cases referred to in (b), the current report shall contain additionally the issuer's declaration to the effect that the contents of the published document, information or

explanation have not been approved by the Warsaw Stock Exchange for compliance of information provided therein with the facts or legal regulations.

6. In case of adopting a resolution on dividend payment, the issuer shall provide in the form of a current report information about the amount of dividend, the amount of dividend per share, the number of shares participating in the dividend, the dividend record date and the dividend payout date. The provisions of the first sentence shall apply accordingly to advance payments in respect of expected dividend.

7. In case of adopting a resolution on an increase of the share capital including the pre-emptive right, the issuer shall provide in the form of a current report information published according to the provisions of Article 434 § 2 of the Commercial Companies Code.

§ 5

Periodical reports

1. The issuer shall provide periodical reports that will be:
   1) quarterly,
   2) annual.

2. The issuer that is a holding entity shall additionally provide periodical reports in the form of a consolidated quarterly report and consolidated annual report. The issuer may not prepare a consolidated quarterly report and consolidated annual report only in the case referred to in Article 56(3) of the Accounting Act. The issuer may not consolidate its subsidiaries only in the cases referred to in Article 57 or Article 58 of the Accounting Act. If relieved from the obligation to prepare a consolidated quarterly report and consolidated annual report or if the consolidated quarterly report and consolidated annual report does not include all subsidiaries, the issuer shall provide in the quarterly report and annual report selected financial data of the non-consolidated subsidiaries including the main items of their quarterly and annual financial statements.

2a. The issuer that is a holding entity shall not be required to provide a separate quarterly report provided that the consolidated quarterly report contains information concerning the issuer referred to in sub-paragraph 4.1 points (1) – (4) and sub-paragraph 4.2.

3. The issuer shall prepare financial statements and comparable data in accordance with regulations applicable to the issuer. An issuer based outside the Republic of Poland may prepare financial statements and comparable data in accordance with internationally accepted standards.

Quarterly reports

4.1. A quarterly report shall contain at least the following:

1) condensed quarterly financial statements prepared according to the accounting standards applicable to the issuer, provided that:

   a) where the Polish accounting standards apply, the condensed quarterly financial statements shall include at least the following: the balance sheet, the profit and loss account, the statement of changes in equity, and the cash flow statement – within the scope designated with letters and Roman numerals and Arabic numerals, depending on pursued activities, in Annex 1, 2 or 3 to the Accounting Act;

   b) where internationally recognised standards apply, the quarterly financial statements shall be prepared at least in the condensed version within the scope set out in such standards;

2) information on the rules applied to the preparation of the report, including information on changes to the applied accounting rules (policy);

3) the issuer's comment on the circumstances and events which have a significant impact on the issuer's activity, financial standing and results achieved in the quarter;

4) if the issuer has published forecasts of financial results – a position on the probability of achievement of the published forecasts of results for the year in the light of the results presented in the quarterly report;

5) if the information document of the issuer contained the information referred to in § 10(13a) of Exhibit 1 to the Alternative Trading System Rules – a description of the status of implementation of activities and investments of the issuer and the timetable of their implementation;

6) if the issuer took initiatives to develop its activities aimed to implement innovative solutions at the enterprise during the period of the report – information on such activities;

7) description of the organisation of the group indicating consolidated entities and non-consolidated entities; for each such entity, at least the (business) name, legal form, registered office, business objects and the issuer's interest in the share capital and total vote should be given,

8) if the issuer holds a group and does not prepare consolidated financial statements or consolidated financial statements do not include the data of all subsidiaries – the reasons why consolidated statements are not prepared by the holding entity or the reasons for exclusion from consolidation of each non-consolidated subsidiary;

8a) if the issuer forms a group of companies and does not prepare consolidated financial statements or the consolidated financial statements do not include the data of all subsidiaries – selected financial data of all of the issuer's non-consolidated subsidiaries including the main items of the quarterly financial statement;

9) issuer's shareholding structure including specification of shareholders holding at least 5% of votes at the general meeting at the date of the report;
10) information on the number of persons employed by the issuer converted into FTEs.

4.2. For all financial data contained in the quarterly report, comparable data for an analogous quarter of the previous financial year and financial data cumulatively for the current financial year to date and for the previous year shall be presented.

Consolidated quarterly reports

5.1. A consolidated quarterly report shall contain at least the information referred to in sub-paragraph 4.1 concerning the issuer's group subject to sub-paragraph 2a.

5.2. For all financial data contained in the consolidated quarterly report, comparable data for an analogous quarter of the previous financial year and financial data cumulatively for the current financial year to date and for the previous year shall be presented.

Annual reports

6.1. The annual report shall contain at least the following:

1) letter of the issuer's management board or managing person with a brief description of the most important achievements or failures of the issuer during the financial year, and the prospects for development of the issuer's activities for the next financial year, and addressees of the annual report;
2) selected financial information containing basic items of the annual financial statement (converted into euros);
2a) description of the organisation of the group indicating consolidated entities and non-consolidated entities; for each such entity, at least the (business) name, legal form, registered office, business objects and the issuer's interest in the share capital and total vote should be given;
2b) if the issuer forms a group of companies and does not prepare consolidated financial statements or the consolidated financial statements do not include the data of all subsidiaries – the reasons why consolidated statements are not prepared by the holding entity or the reasons for exclusion from consolidation of each non-consolidated subsidiary;
2c) if the issuer forms a group of companies and does not prepare consolidated financial statements or the consolidated financial statements do not include the data of all subsidiaries – selected financial data of all of the issuer's non-consolidated subsidiaries including the main items of the annual financial statements;

3) annual financial statement prepared in accordance with applicable accounting rules and audited by an audit firm in accordance with applicable regulations and professional standards;
4) the issuer's management board's or managing person's report on the issuer's activities in the period covered by the annual report and rules of preparing annual financial statement ("the report on the issuer's activities") including at least information specified in accounting regulations applicable to the issuer, subject to sub-paragraph 3 and sub-paragraph 8;
5) the issuer's management board's or managing person's declaration that, according to their best knowledge, annual financial statement and comparable data were prepared in accordance with regulations applicable to the issuer or internationally accepted standards and that they present a true and fair view of the issuer's property and financial situation and its financial result and that the report on the issuer's activities presents a fair view of the issuer's situation, including a description of basic exposures and risks;
6) the issuer's management board's or managing person's declaration that the audit firm auditing the annual financial statement was selected in accordance with legal regulations, including regulations concerning the audit firm selection and selection procedure, and that the audit firm and members of the audit team met the conditions necessary to prepare an impartial and independent report on the audit of the annual financial statement in accordance with applicable regulations, professional standards and professional code of conduct;
7) report on the audit of the annual financial statement prepared in accordance with applicable regulations;
8) position of the management board or managing person including an opinion of the supervisory board or supervising person of the issuer concerning the audit firm's qualified opinion, negative opinion or refusal to issue an opinion on financial statement presented in the audit report, including without limitation:
   a) impact of the reason for the qualification, negative opinion or refusal to issue an opinion on the annual financial statements, including results and other financials,
   b) actions taken or planned by the issuer under such circumstances.

6.2. For all data contained in the annual financial statement, comparable data for the previous financial year prepared in a manner ensuring comparability of data presented in the report for the previous year with data for the current financial year shall be presented.

6.3. The annual report shall additionally contain information about the issuer's compliance with the corporate governance principles applicable to issuers of shares introduced to the alternative trading system on the NewConnect market. To this extent,

the annual report should contain at least information about which corporate governance principles were not complied with by the issuer or were incidentally breached, together with the circumstances and reasons for the non-compliance with or incidental breach of the principle.

Consolidated annual reports

7.1. A consolidated annual report shall contain at least the following:

1) letter of the issuer's management board or managing person with a brief description of the most important achievements or failures of the issuer's group during the financial year, and the prospects for development of the activities of the issuer's group for the next financial year, and addressees of the consolidated annual report;
2) selected financial information containing basic items of the annual consolidated financial statement (converted into euros);
3) annual financial statement prepared in accordance with applicable accounting rules and audited by an audit firm in accordance with applicable regulations and professional standards;
4) the issuer's management board's or managing person's report on the activities of the issuer's group in the period covered by the annual report and rules of preparing annual consolidated financial statement ("the report on the activities of the issuer's group") including at least information specified in accounting regulations applicable to the issuer, subject to sub-paragraph 3 and sub-paragraph 8;
5) the issuer's management board's or managing person's declaration that, according to their best knowledge, annual consolidated financial statement and comparable data were prepared in accordance with regulations applicable to the issuer or internationally accepted standards and that they present a true and fair view of the property and financial situation and financial result of the issuer's group and that the report on the activities of the issuer's group presents a fair view of the situation of the issuer's group, including a description of basic exposures and risks;
6) the issuer's management board's or managing person's declaration that the audit firm auditing the annual consolidated financial statement was selected in accordance with legal regulations, including regulations concerning the audit firm selection and selection procedure, and that the audit firm and members of the audit team met the conditions necessary to prepare an impartial and independent report on the audit of the annual consolidated financial statement in accordance with applicable regulations, professional standards and professional code of conduct;
7) report on the audit of the annual consolidated financial statement prepared in accordance with applicable regulations;

8) position of the management board or managing person including an opinion of the supervisory board or supervising person of the issuer concerning the audit firm's qualified opinion, negative opinion or refusal to issue an opinion on consolidated financial statement presented in the audit report, including without limitation:
   a) impact of the reason for the qualification, negative opinion or refusal to issue an opinion on the annual consolidated financial statements, including results and other financials,
   b) actions taken or planned by the issuer under such circumstances.

7.2. For all data contained in the annual consolidated financial statement, comparable data for the previous financial year prepared in a manner ensuring comparability of data presented in the report for the previous year with data for the current financial year shall be presented.

7.3. [repealed]

8. In the case of the annual report and the consolidated annual report, the management board's or managing person's report on the activities of the issuer and the management board's or managing person's report on the activities of the issuer's group, respectively, may be prepared as a single document.

§ 6

Deadlines for provision of current and periodical reports

1. Subject to sub-paragraphs 2 – 8a, current reports shall be presented immediately after the occurrence of circumstances or an event or after the issuer becomes aware thereof.

2. In the case of completion of subscription or sale related to introduction of the issuer's financial instruments to trading in the alternative system, the current report shall be provided within maximum two weeks of the day subscription or sale related to introduction of the issuer's financial instruments to trading in the alternative system is completed but not later than the date of submission of the application for introduction of the financial instruments to trading in the alternative system.

2a. In the case of appointment of a managing or supervising person, the information referred to in § 10 point (20) of Exhibit 1 to the Alternative Trading System Rules shall be provided immediately, no later than 24 hours after the appointment decision.

3. In the case referred to in § 4.2.1, the current report shall be provided at least 26 days prior to the general meeting date, subject to sub-paragraph 8.

4. In the case referred to in § 4.2.2(a), the current report containing the new consolidated text of the articles of association shall be provided immediately when prepared, and if the amendments included in the new consolidated text of the articles of association must be entered into the issuer's register – immediately after receipt of the court decision in this respect.

5. In the case referred to in § 4.2.3, the current report shall be provided at least 26 days prior to the general meeting date, subject to sub-paragraph 8.

6. In the case referred to in § 4.2.4, the current report shall be provided at least 18 days prior to the general meeting date.

7. In the case referred to in § 4.2.7, the current report shall be provided immediately but not later than within 24 hours of the general meeting adopting the resolutions.

8. If the general meeting was called by shareholders pursuant to Article 399.3 or Article 400.3 of the Code of Commercial Companies and the shareholders did not provide the issuer with information enabling it to provide a report at least 26 days prior to the general meeting date, the current report shall be provided immediately after the issuer receives such information.

8a. (deleted)

9. The quarterly report shall be provided not later than within 45 days of the end of the quarter of the financial year it concerns.

10. The consolidated quarterly report shall be provided not later than within 45 days of the end of the quarter of the financial year it concerns; however, the consolidated quarterly report shall be provided not later than the quarterly report.

10a. The issuer shall not be required to provide a quarterly report and a consolidated quarterly report for the last quarter of the financial year provided that it provides the annual report or the consolidated annual report not later than within 80 days after the end of the financial year concerned.

11. The annual report shall be provided not later than within five months after the balance sheet date of the annual financial statement and not later than the day for which the ordinary general meeting of the issuer is convened to approve the annual financial statement presented in the annual report.

12. The consolidated annual report of the issuer's group shall be provided not later than within five months after the balance sheet date of the consolidated annual financial statement; however, the consolidated annual report of the issuer's group shall be provided not later than the annual report of the issuer.

13. If the deadline for provision of a periodical report ends on a statutory non-working day, Saturday or an additional non-working day specified in other regulations, the deadline shall expire on the first following business day.

14.1. The issuer shall determine and communicate fixed dates for providing periodical reports in a current financial year, taking into account days treated as non-working days under other regulations; such dates shall be communicated by the end of the first month of that financial year in a current report. The issuer to which reporting obligations started applying after the end of the first month of a financial year shall provide a current report on that matter at least two days before the first periodical report is provided.

14.2. Any change of dates for providing periodical reports shall be communicated in a current report. A current report including information about a changed date for providing a periodical report should be provided not later than two days before:

1) a periodical report is provided on a new date, and
2) such date of providing a periodical report as specified in the current report referred to in sub-paragraph 14.1, or the previous current report including information about the changed date, if the periodical report is to be provided after that date.

14.3. If the obligation to prepare and publish consolidated periodical reports starts applying to an issuer during a financial year, information that dates for providing periodical reports have been fixed shall be communicated at least two days before the first consolidated periodical report is provided.