

LM PAY SPÓŁKA AKCYJNA

Condensed interim financial
statements for the period from
January 1, 2026 to June 30, 2026

INTRODUCTION TO THE CONDENSED INTERIM FINANCIAL STATEMENTS

1. Entity details

Name: LM PAY SPÓŁKA AKCYJNA

Registered office: ul. Marcina Flisa 4, 02-247 Warszawa

PKD codes specifying the basic activity of the entity:

6492Z, 6420Z, 6491Z, 6499Z, 6619Z, 6621Z, 6622Z, 6629Z

Tax identification number:

NIP 5223017773

Number in the relevant court register:

KRS 0000940085

2. Indication of the duration of the entity's activities, if limited

Not applicable.

3. The period covered by the condensed interim financial statements

The balance sheet date for which the condensed interim financial statements were prepared is June 30, 2026.

The current financial period is 01/01/2026-30/06/2026.

Condensed interim financial statements prepared for the period from January 1, 2026 to June 30, 2026.

The condensed interim financial statements contains comparative data for the period from January 1, 2025 to June 30, 2025.

4. Indication whether the half-year condensed financial statements contain aggregate data

The half-year condensed financial statements do not contain aggregate data.

5. Going concern assumption

Semi-annual condensed financial statements prepared with the assumption that the entity will continue as a going concern.

6. Information on business combinations

There were no mergers of companies.

7. Accounting policies

Discussion of the adopted methods of valuing assets and liabilities (including depreciation):

A. Intangible assets

Intangible assets include intangible assets with an initial value of at least PLN 10,000.00. Amortization starts from the month following the month in which the intangible asset was put into use. Intangible assets are amortized on a straight-line basis over the period corresponding to their estimated economic life usability.

The values of assets having the characteristics of intangible assets with a value not exceeding PLN 10,000.00 are included in the costs of current operating activities.

Intangible assets are recognized in the books at their purchase prices less depreciation write-offs and write-offs due to impairment.

B. Fixed assets

Fixed assets include fixed assets with an initial value of at least PLN 10,000. Assets with an expected useful life longer than one year and an initial value equal to or higher than PLN 2,500 but not higher than PLN 10,000 are depreciated once in the month of putting them into use. Assets with an expected useful life longer than one year and an initial value equal to or lower than PLN 2,500 are included directly in the costs of material consumption.

The initial value of fixed assets is recognized in the books according to purchase prices or production costs, less depreciation write-offs and write-offs due to permanent loss of their value.

Purchase price and production cost of fixed assets and assets under construction includes all their costs incurred by the entity during the period of construction, assembly, adaptations and improvements until the date of acceptance for use, including the cost of servicing

liabilities incurred to finance them and related exchange rate differences, less the income from this title.

The initial value constituting the purchase price or production cost of a fixed asset increase the costs of its improvement, consisting in reconstruction, expansion, modernization or reconstruction, resulting in the use value of this fixed asset after completion of the improvement, it exceeds that at the time of acceptance for use.

Fixed assets are depreciated using the straight-line method.

Individual depreciation rates apply to used fixed assets.

Depreciation begins in the month following the receipt of the fixed asset to use.

The correctness of the applied periods and rates of depreciation of fixed assets is determined by

unit verified, causing appropriate corrections to be made in subsequent ones years of depreciation write-offs.

In the event of planned liquidation of a fixed asset or when the fixed asset is no longer

profitable
expected results, its value is lost. In this case, it does
impairment loss. Its amount is decided by the unit manager, but not
it may be lower than the net selling price of this fixed asset. In case of failure
information regarding the sales price, fair value measurement should be used. IN
situation when the reason for which a write-off for impairment was made ceases to exist,
the original value of the fixed asset is restored.

C. Assets under construction

Assets under construction mean fixed assets classified as fixed assets during their
construction, assembly or improvement of an existing fixed asset.
Assets under construction are recognized in the amount of total costs directly related to their
acquisition or production, less write-offs for impairment.

D. Investments

Investments in subsidiaries, jointly controlled entities and associates, as well as other long-
term investments are valued at fair value.

Fair value is calculated in the annual valuation report prepared by an expert as at the balance
sheet date.

Long-term investments in the form of loans granted are valued at the adjusted purchase price
or at the amount of the required payment, taking into account the simplifications described in
point M.

Other short-term investments, excluding cash and financial assets, are valued at the adjusted
purchase price - if a maturity date has been determined for a given asset, and short-term
investments for which there is no alternative market are valued at their fair value otherwise
determined.

Financial assets, when entered into the accounting books, are valued at cost (purchase price),
which is the fair value of the payment made.

Transaction costs are included in the initial value of these financial instruments. Financial
assets are entered into the accounting books on the date of the transaction.

E. Receivables and liabilities

Receivables are valued at the amount of the required payment, observing the prudence
principle. At the end of the financial year, receivables are analyzed for impairment. Receivables
in foreign currencies outstanding as at the balance sheet date are valued at the average
exchange rate applicable on that day, established for a given currency by the National Bank of
Poland (NBP). Disputed, doubtful or significantly overdue receivables were subject to write-
offs revaluing their value. Write-offs in the balance sheet reduced these receivables.

Liabilities are valued at the price payable.

F. Inventories

Due to the service nature of its business, the company does not conduct warehouse management.

G. Cash and cash equivalents

Cash shown in the balance sheet includes cash in hand, at bank and short-term deposits with a maturity period not exceeding three months. Monetary assets are valued at nominal value at the end of the reporting period.

H. Accruals

The Company makes active settlements of accrued costs if they concern future reporting periods. Accrued expenses are made in the amount of probable liabilities falling in the current reporting period.

I. Income tax

A provision for income tax is created in relation to all positive temporary differences occurring as at the balance sheet date between the tax value of assets and liabilities and their carrying value shown in the financial statements.

A deferred tax provision is created in relation to all positive temporary differences, unless the deferred tax provision arises as a result of amortization of goodwill or the initial recognition of an asset or liability component in a transaction that does not constitute a business combination and, at the time of its conclusion, does not affect either the gross financial result or the taxable income or tax loss. A deferred tax asset is recognized in relation to all negative temporary differences as well as unused deferred tax assets and unused tax losses carried forward to subsequent years, in the amount in which it is probable that taxable income will be achieved that will allow the use of the above-mentioned differences, assets and losses.

The carrying amount of a deferred tax asset is verified at each balance sheet date and is reduced accordingly to the extent that it is no longer probable that taxable income sufficient to partially or fully realize the deferred tax asset is no longer probable.

Deferred tax assets and deferred tax provisions are valued using tax rates that are expected to apply in the period when the asset is realized or the provision is released, based on tax rates (and tax regulations) adopted as at the balance sheet date.

J. Valuation of assets and liabilities expressed in foreign currencies

Transactions expressed in currencies other than the PLN are converted into Polish PLN using the exchange rate applicable on the day preceding the conclusion of the transaction. The value of the outflow of foreign currencies from the bank account is valued successively at the exchange rates starting from the one that was used the earliest.

As at the balance sheet date, assets and liabilities expressed in currencies other than PLN are converted into PLN using the average NBP exchange rate.

K. Exchange rate differences

Exchange differences resulting from the valuation of assets and liabilities denominated in foreign currencies as at the balance sheet date, with the exception of long-term investments, and arising in connection with the payment of receivables and liabilities in foreign currencies, as well as upon the sale of currencies, are recognized as financial income or costs, respectively.

L. Financial instruments

Financial instruments are valued in accordance with the Accounting Act and the Regulation of the Minister of Finance of December 12, 2001 on detailed principles of recognition, valuation methods, scope of disclosure and method of presentation of financial instruments.

M. Materiality of the financial statements

The company applies simplifications resulting from Art. 4 section 4 of the Accounting Act if it does not have a significant negative impact on the fulfillment of the obligation.

The Company establishes the following materiality level criteria (materiality is exceeded when both parameters are exceeded simultaneously):

- 0.99% of the total assets
- 0.49% of operating income from sales.

Determining the financial result:

A. Financial result

The Company's financial result in a given financial year includes all revenues earned and attributable to it and costs related to these revenues, in accordance with the principles presented above, other operating revenues and costs, the result of prudent valuation of assets and liabilities.

- B. Revenues and costs The costs of current operating activities are recorded on the accounts of Team "4" - by type (group 4).

Operating costs are settled over time whenever the period they concern is longer than one financial year. Operating costs relating to more than one reporting period but not exceeding the financial year are included in their entirety in the costs of the current reporting period.

Operating costs are costs directly related to the Company's core activities. Costs are recognized on an accrual basis to ensure matching of revenues and related costs.

Other operating costs include loss on the sale of non-financial fixed assets, revaluation of property, plant and equipment and inventories, costs of unused production capacity not included in the product manufacturing costs, write-offs on receivables, compensations, penalties paid, donations made, penalty interest on taxes, social security and customs duties.

Financial costs include interest paid and accrued on loans and credits received, losses related to trading in securities, the surplus of negative exchange rate differences over positive ones, and impairment allowances made on the value of financial assets and short-term securities.

The sales value is recorded based on the amounts of invoices issued during the year less the value added tax. Sales revenues presented in the income statement are reduced by discounts granted to customers and other reliefs, treated according to the same principles as discounts.

Revenues from the provision of services are recognized in proportion to the degree of completion of the service, provided that it can be reliably estimated. If the effects of a transaction related to the provision of services cannot be reliably determined, revenues from the provision of services are recognized only to the extent of the related costs incurred.

The preparation fee related to the loans granted is recognized in the Company's operating income in the year of granting the loan up to the amount of profit on the loan after taking into account the financing costs incurred by the Company related to this loan over the entire financing period. Interest on loans granted, the granting of which constitutes the Company's core business, is recognized in revenues from the sale of services at the time of accrual, if their receipt is not in doubt.

Other operating income includes profit from the sale of non-financial fixed assets, the equivalent of released provisions and write-offs of assets, expired or canceled liabilities, received grants, subsidies, subsidies, compensation and donations.

Financial income includes interest received or receivable on loans and credits granted, income related to trading in securities and the surplus of positive exchange rate differences over negative ones.

Dividends due are included in financial income on the day the General Meeting of the company in which the entity invested adopts a resolution on the distribution of profit, unless the resolution specifies a different date of the right to dividend.

Preparation of the condensed interim financial statements:

The condensed interim financial statements were prepared in accordance with the practice used by entities operating in Poland, based on the Accounting Act of September 29, 1994 (Journal of Laws of 2019, item 351, as amended) and the implementing regulations issued on that basis.

In the format specified in the Regulation of the Minister of Finance of March 29, 2018 on current and periodic information submitted by issuers of securities and the conditions for recognizing as equivalent information required by the laws of a non-member state (Journal of Laws of 2018, item 757).

Accounting policies adopted by the entity:

The accounting principles adopted by the Company were applied on a continuous basis and are consistent with the accounting principles adopted in the entity.

The company prepares a income statement in a comparative version.

Revenues from the repayment of loans granted along with interest were recognized in the entity's operating activities.

The granting and repayment of loans were included in the investment segment of the cash flow statement.

8. Additional explanatory information

Maintenance of accounting records

Accounting books are kept by external accounting - KP Consulting Sp. z o. o. based in Warsaw (00-825) at ul. Sienna 64. Accounting books are kept at the seat of the accounting office.

Accounting books include:

- 1) journal,
 - 2) general ledger,
 - 3) subsidiary ledgers,
 - 4) a statement of turnover and balances of general ledger accounts and balances of auxiliary accounts.
- Accounting books are kept in computer form, using the Comarch Optima program - a comprehensive system for recording all business operations.

Settlements of remuneration for work and mandate contracts are carried out using the Comarch Optima HR and payroll program.

Balance

	Name	30.06.2025	30.06.2026
-	ASSETS	155,937,314.01	168,216,050.42
A	Fixed assets	49,772,643.63	52,184,429.40
I	Intangible assets	614,646.63	618,359.23
1	Costs of completed development work	0.00	0.00
2	Goodwill	0.00	0.00
3	Other intangible assets	25,833.33	10,333.33
4	Advance payments for intangible assets	588,813.30	608,025.90
II	Property, plant and equipment	1,171,133.79	1,718,872.05
1	Fixed assets	1,171,133.79	1,718,872.05
and	land (including the right of perpetual usufruct of land)	0.00	0.00
b	building, premises, rights to premises and ob. engineer land. and water	0.00	0.00
c	technical devices and machines	0.00	0.00
d	Transport vehicles	1,171,133.79	1,484,215.85
-	other fixed assets	0.00	234,656.20
2	Assets under construction	0.00	0.00
3	Advance payments for assets under construction	0.00	0.00
III	Long-term receivables	245,960.00	7,000.00
1	From related entities	0.00	0.00
2	From pos. units, in entities in which the Company holds an equity interest	0.00	0.00
3	From other units	245,960.00	7,000.00
IV	Long-term investments	43,845,052.56	45,941,621.72
1	Real estate	0.00	0.00
2	Intangible assets	0.00	0.00
3	Long-term financial assets	43,845,052.56	45,941,621.72
and	in related entities:	40,979,900.00	40,673,500.00
-	shares or stocks	0.00	0.00
-	other securities	0.00	0.00
-	loans granted	40,979,900.00	40,673,500.00
-	other long-term financial assets	0.00	0.00
b	in pos. units, in entities in which the Company holds an equity interest	0.00	0.00
-	shares or stocks	0.00	0.00
-	other securities	0.00	0.00
-	loans granted	0.00	0.00
-	other long-term financial assets	0.00	0.00
c	in other units:	2,865,152.56	5,268,121.72
-	shares or stocks	0.00	0.00
-	other securities	0.00	0.00
-	loans granted	2,865,152.56	5,268,121.72

-	other long-term financial assets	0.00	0.00
4	Other long-term investments	0.00	0.00
V	Long-term accruals	3,895,850.65	3,898,576.40
1	Deferred tax assets	3,199,652.66	3,667,449.76
2	Other accruals	696,197.99	231,126.64
B	Current assets	106,164,670.38	116,031,621.02
I	Inventories	54,625.29	12,718.55
1	Materials	0.00	0.00
2	Semi-finished products and work in progress	0.00	0.00
3	Finished products	0.00	0.00
4	Goods	0.00	0.00
5	Advance payments for supplies and services	54,625.29	12,718.55
II	Short-term receivables	55,299,675.60	23,694,731.20
1	Receivables from related entities	7,446,548.60	12,172,397.82
and	for supplies and services, with the repayment period:	4,500,000.00	7,432,546.50
-	up to 12 months	5,216,273.25	7,432,546.50
-	over 12 months	0.00	0.00
b	other	2,230,275.35	4,739,851.32
2	Nal. from units in entities in which the Company holds an equity interest	0.00	0.00
and	for supplies and services, with the repayment period:	0.00	0.00
-	up to 12 months	0.00	0.00
-	over 12 months	0.00	0.00
b	other	0.00	0.00
3	Receivables from other entities	47,853,127.00	11,522,333.38
and	for supplies and services, with the repayment period:	60,161.49	46,284.88
-	up to 12 months	60,161.49	46,284.88
-	over 12 months	0.00	0.00
b	from title under, regarding, customs, insurance incl. title public law	0.00	0.00
c	other	47,792,965.51	11,476,048.50
d	pursued in court	0.00	0.00
III	Short-term investments	49,571,398.70	89,884,648.67
1	Short-term financial assets	49,571,398.70	89,884,648.67
and	in related entities	23,814,066.18	28,714,217.55
-	shares or stocks	0.00	0.00
-	other securities	0.00	0.00
-	loans granted	23,814,066.18	28,714,217.55
-	other short-term financial assets	0.00	0.00
b	in other units	23,309,437.99	58,575,912.60
-	shares or stocks	0.00	0.00
-	other securities	0.00	0.00
-	loans granted	23,309,437.99	58,575,912.60

-	other short-term financial assets	0.00	0.00
c	cash and other monetary assets	2,447,894.53	2,594,518.52
-	cash in hand and on accounts	2,447,894.53	2,594,518.52
-	other cash	0.00	0.00
-	other monetary assets	0.00	0.00
2	Other short-term investments	0.00	0.00
IV	Short-term accruals	1,238,970.79	2,439,522.60
C	Called-up share capital not paid	0.00	0.00
D	Treasury shares (shares).	0.00	0.00
-	Total assets	155,937,314.01	168,216,050.42
-	LIABILITIES	155,937,314.01	168,216,050.42
A	Equity	39,334,405.88	39,258,733.29
I	Share capital (fund).	3,171,735.00	3,171,735.00
II	Reserve capital (fund), including:	37,927,922.31	37,857,108.30
1	Reserve capital (fund).	7,327,047.67	7,256,233.66
2	adv. worth. spl. over guard nom. share (shares)	30,600,874.64	30,600,874.64
III	Revaluation capital (fund), including:	0.00	0.00
1	Capital (fund) from revaluation	0.00	0.00
2	due to fair value revaluation	0.00	0.00
IV	Other reserve capitals (funds), including:	0.00	0.00
1	Other reserve capitals (funds).	0.00	0.00
2	created in accordance with the company's articles of association (statutes).	0.00	0.00
3	for own shares (shares).	0.00	0.00
V	Profit (loss) from previous years	-1,825,889.56	-2,260,055.24
VI	Net profit (loss).	60,638.13	489,945.23
VII	Deductions from net profit in the financial year. (negative quantity)	0.00	0.00
B	Liabilities and provisions	116,602,908.13	128,957,317.13
I	Provisions for liabilities	4,718,257.60	3,673,234.05
1	Deferred tax liability	3,984,249.11	3,673,234.05
2	Provision for retirement and similar benefits	0.00	0.00
and	long term	0.00	0.00
b	short-term	0.00	0.00
3	Other reserves	734,008.49	0.00
and	long term	0.00	0.00
b	short-term	734,008.49	0.00
II	Long-term liabilities	73,482,720.59	93,265,997.08
1	Towards related entities	820,000.00	820,000.00
2	In relation to units in entities in which the Company holds an equity interest	0.00	0.00
3	Towards other units	72,662,720.59	92,445,997.08
and	credits and loans	65,900,754.01	90,860,627.70
b	from the issuance of debt securities	5,703,650.00	0.00

c	other financial obligations	1,058,316.58	1,585,369.38
d	bill of exchange obligations	0.00	0.00
e	other	0.00	0.00
III	Short-term liabilities	38,401,929.94	32,018,086.00
1	Liabilities to related parties	0.00	0.00
and	for supplies and services, with the maturity period:	0.00	0.00
-	up to 12 months	0.00	0.00
-	over 12 months	0.00	0.00
b	other	0.00	0.00
2	See towards units, in kt. unit MP involved in cap.	0.00	0.00
and	for supplies and services, with the maturity period:	0.00	0.00
-	up to 12 months	0.00	0.00
-	over 12 months	0.00	0.00
b	other	0.00	0.00
3	Liabilities to other entities	38,401,929.94	32,018,086.00
and	credits and loans	32,588,000.00	29,204,000.00
b	from the issuance of debt securities	0.00	0.00
c	other financial obligations	4,153,099.26	1,775,728.00
d	for supplies and services, with the maturity period:	1,177,112.69	495,867.83
-	up to 12 months	1,177,112.69	495,867.83
-	over 12 months	0.00	0.00
e	advance payments received for supplies and services	0.00	16,162.08
f	bill of exchange obligations	0.00	0.00
g	taxes, customs duties, social security and other public-law liabilities	253,906.68	250,258.96
h	due to remuneration	228,389.72	235,216.79
and	other	1,421.59	40,852.34
4	Special funds	0.00	0.00
IV	Accruals	0.00	0.00
1	Negative goodwill	0.00	0.00
2	Other accruals	0.00	0.00
and	long term	0.00	0.00
b	short-term	0.00	0.00
-	Total liabilities	155,937,314.01	168,216,050.42

Income statement

	Name	01.01.2025 – 30.06.2025	01.01.2026 – 30.06.2026
A	Net sales revenues and equivalents, including:	15,360,227.70	17,533,916.91
-	from related entities	0.00	1,500,000.00

I	Net revenues from product sales	15,360,227.70	16,033,916.91
II	Change in inventories of finished goods and work in progress (increase - positive value, decrease - negative value)	0.00	0.00
III	The cost of producing products for the entity's own needs	0.00	0.00
IV	Net revenues from the sale of goods and materials	0.00	0.00
B	Operating costs	8,750,628.81	9,638,040.34
I	Depreciation	155,827.74	245,284.04
II	Material and energy consumption	137,887.56	205,311.53
III	Third-party services	5,191,259.73	6,248,350.71
IV	Taxes and fees, including:	287,909.86	238,256.80
-	excise tax	0.00	0.00
V	Salaries	1,489,577.91	1,509,978.98
VI	Social security and other benefits, including:	228,290.04	218,724.44
-	pension	0.00	0.00
VII	Other costs by type	1,259,875.97	972,133.84
VIII	Value of goods and materials sold	0.00	0.00
C	Profit (loss) from sales (A-B)	6,609,598.89	7,895,876.57
D	Other operating income	32,069.24	3,350,245.20
I	Profit on disposal of non-financial fixed assets	0.00	0.00
II	Subsidies	0.00	0.00
III	Revaluation of non-financial assets	0.00	0.00
IV	Other operating income	32,069.24	3,350,245.20
E	Other operating costs	2,685,451.70	3,409,089.30
I	Loss on disposal of non-financial fixed assets	0.00	0.00
II	Revaluation of non-financial assets	0.00	0.00
III	Other operating costs	2,685,451.70	3,409,089.30
F	Operating profit (loss) (C+D-E)	3,956,216.43	7,837,032.47
G	Financial revenues	2,497,308.28	2,443,823.33
I	Dividends and profit sharing, including:	0.00	0.00
and	from related entities, including:	0.00	0.00
-	in which the entity has equity involvement	0.00	0.00
b	from other units, including:	0.00	0.00
-	in which the entity has equity involvement	0.00	0.00
II	Interest, including:	2,458,720.67	2,443,823.33
-	from related entities	2,458,720.67	2,443,823.33
III	Profit on disposal of financial assets, including:	0.00	0.00
-	in related entities	0.00	0.00
IV	Revaluation of financial assets	0.00	0.00
V	Other	38,587.61	0.00
H	Financial costs	6,392,886.58	9,790,910.57
I	Interest, including:	5,935,530.58	6,204,147.96
-	for related entities	0.00	0.00
II	Loss on disposal of financial assets, including:	0.00	0.00
-	in related entities	0.00	0.00

III	Revaluation of financial assets	0.00	0.00
IV	Other	457,356.00	3,586,762.61
I	Gross profit (loss) (F+G-H)	60,638.13	489,945.23
J	Income tax	0.00	0.00
K	Other mandatory reductions in profit (increases in loss)	0.00	0.00
L	Net profit (loss) (I - J - K)	60,638.13	489,945.23

Notes to the condensed interim financial statements

Additional information

Note 1 – Events after the balance sheet date

None.

Note 2 – Changes in accounting policy

In 2025, the accounting policy was revised and updated regarding the method of calculating write-offs for medical loans. In 2024, the value of the write-off was estimated based on the status of the case of a given receivable, while from 2025, an approach widely used on the market was adopted by referring to the DPD indicator, i.e. the number of days of delay in correlation with the loss ratio of the portfolio.

Note 3 – Costs of completed development works and goodwill

No completed development costs or goodwill arose.

Note 4 – Perpetual usufruct land

Value of land in perpetual usufruct - none.

Note 5 - Information on the number and value of securities or rights held, including share certificates, convertible debt securities, warrants and options, with an indication of the rights they confer

None.

Note 6 – Impairment allowances on fixed assets

From January 1, 2026 to June 30, 2026, the Company did not make any impairment allowances on fixed assets.

Note 7 - Impairment allowances on inventories

The company did not make any impairment allowances on inventories because it conducts service activities and does not have any inventories.

Note 8 - Prepayments and accrued income

As of:	June 30, 2025	June 30, 2026
Deferred tax assets	3,199,652.66	3,667,449.76
Other long-term accruals	696,197.99	231,126.64
Total long-term accruals	3,895,850.65	3,898,576.40
Short-term accruals	1,238,970.79	2,439,522.60

Note 9 - Share capital

The share capital as at the balance sheet date amounted to PLN 3,171,735.00.

Share capital ownership structure as of June 30, 2026:

Name of shareholder	Number of shares held	Nominal value of shares held	Percentage interest in share capital	Percentage of voting rights
Medical Finance Group S.A.	433 192	2,165,960.00	68.29%	68.29%
Other shareholders	201 155	1,005,775.00	31.71%	31.71%
Total	634 347	3,171,735.00	100%	100%

Note 10 - Average employment during the financial period

The average employment in the Company is 1.8 people.

Note 11 - Remuneration of persons members of the management, supervisory or administrative bodies

None.

Note 12 - Transactions with persons being members of the management, supervisory or administrative bodies

In the period 01/01-30/06/2026, the company did not grant loans to members of its management bodies.

The company paid the surety benefits to the President of the Management Board. The amount of these benefits in the financial year amounted to PLN 442,089.89.

All the above transactions were carried out on market terms.

Note 13 - Information on revenues, costs and results of operations discontinued in the financial year or planned to be discontinued in the following year

None.

Note 14 - Information on revenues and costs of extraordinary value or that occurred incidentally

None.

Note 15 - Information on currency rates used to value financial statement items expressed in foreign currencies

None.

Note 16 - Going concern

The condensed interim financial statements were prepared with the assumption of continuing business operations in the foreseeable future.

Note 17 - Contingent liabilities and liabilities secured by the Company's assets

As at June 30, 2026, the Company did not establish any security on the entity's assets

There were no contingent liabilities as of June 30, 2026.

Note 18 - Consolidation of financial statements

The company is a subsidiary of Medical Finance Group S.A. based at ul. Marcina Flisa 4 REGON 142446622 NIP: 5242711463 KRS: 0000422868.

In accordance with applicable legal standards, consolidation of financial statements is not required

Note 19 – Costs of production of assets under construction, fixed assets for own needs

None.

Note 20 - Value of interest and exchange rate differences that increased the purchase price of goods or the cost of manufacturing products

None.

Note 21 - Value and nature of individual items of income or costs of extraordinary value or occurring incidentally

None.

Note 22 - Information on the nature and economic purpose of contracts concluded by the entity and not included in the balance sheet

None.

Note 23 - Information on transactions concluded by the entity on terms other than market conditions with related parties

None.

Note 24 - Information on revenues and costs due to errors made in previous years, recognized in equity in the financial year

None.

Note 25 - Information about joint ventures that are not subject to consolidation

None.

Note 26 - List of entities in which the company has involvement in the capital or 20% of the total number of votes in the entity's decision-making body

The company does not hold shares in other entities.

Note 27 – Merger of commercial companies

It did not occur

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Czarzasty

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Jakub Czarzasty
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