

RAPORT ELKOP ESTONIA SE
for 9 months ended March 31, 2026



ELKOP ESTONIA SE

**RAPORT ELKOP ESTONIA SE
FOR 9 MONTHS ENDED MARCH 31, 2026**

**COMPLIES WITH INTERNATIONAL STANDARDS
FINANCIAL REPORTING**

Tallinn, 29/04/2026

RAPORT ELKOP ESTONIA SE
for 9 months ended March 31, 2026

ELKOP ESTONIA SE

Financial year start: 1 July 2025

Financial year end: 30 November 2026

Registration code: 17166041

Address: Harju maakond, Tallinn, Kesklinna linnaosa, Tornimäe tn 5, 10145

E-mail: biuro@elkop.pl

Website: www.elkopestonia.pl

Principal business activity: As of 31/03/2026, the subject of business registered in Estonia is "Rental and management of own or leased real estate",

Supervisory Board: Małgorzata Patrowicz, Mariusz Patrowicz, Eliza Koralewska, Martyna Patrowicz, Wojciech Hetkowski

Management Board: Damian Patrowicz

RAPORT ELKOP ESTONIA SE
for 9 months ended March 31, 2026

SELECTED FINANCIAL DATA	9 months ended 31.03.2026 (in EUR thous.)	9 months ended 31.03.2025 (in EUR thous.)
Revenue from sales of products, goods, and materials	0	2 530
Operating profit (loss)	-14	7 866
Profit (loss) before tax	-8	6 407
Net profit (loss)	-8	9 398
Net cash flow from operating activities	129	7 062
Net cash flow from investment activities	-118	875
Net cash flow from financial activities	0	-8 131
Balance sheet change in cash and cash equivalents	11	-194
Total assets*	1 053	1 091
Short-term liabilities*	21	39
Equity*	1 032	1 052
Share capital*	921	921
Number of shares (in pcs) at the end of the period	9 209 440	46 047 200
Earnings (loss) per share	0,00	0,00
Book value per share*	0,11	0,11

*For balance sheet items marked with an asterisk, the data presented in the second column include the balance as at June 30, 2025

RAPORT ELKOP ESTONIA SE
for 9 months ended March 31, 2026

1.1 Statement of financial position

STATEMENT OF FINANCIAL SITUATION	As at 31/03/2026 (in thous. EUR)	As at 30/06/2025 (in thous. EUR)
Assets		
Fixed assets	0	0
Property, plant and equipment	0	0
Investment properties	0	0
Long-term financial assets	0	0
Deferred tax assets	0	0
Other prepaid expenses	0	0
Current assets	1 053	1 091
Short-term receivables	839	1 011
Short-term financial assets	196	74
Cash and cash equivalents	16	5
Short-term prepaid expenses	2	1
Total assets	1 053	1 091
Liabilities		
Equity	1 032	1 052
Share capital	921	921
Own shares	-30 606	-30 606
Supplementary capital	17 857	17 857
Revaluation reserve	1 002	1 002
Capital from merger of entities	-4	-4
Result on financial transactions	-3 549	-3 549
Other reserve capitals	349	349
Exchange differences due to conversion into EUR	197	209
Retained earnings / Undistributed profit (loss)	14 865	14 873
Short-term liabilities	21	39
Trade liabilities	21	3
Other liabilities	0	1
Other reserves	0	35
Total liabilities and equity	1 053	1 091
Book value	1 032	1 052
Number of shares at the end of the period	9 209 440	9 209 440
Book value per share (in EUR)	0,11	0,11

RAPORT ELKOP ESTONIA SE
for 9 months ended March 31, 2026

1.2 Profit and Loss Statement and Statement of Comprehensive Income

RACHUNEK ZYSKÓW I STRAT	9 months ended on 31/03/2026 (in EUR thous.)	9 months ended on 30/09/2024 (in EUR thous.)
Net revenue from sale of products, goods and materials	0	2 530
Cost of products, goods and materials sold	0	1 223
Gross profit (loss) on sales	0	1 307
General administrative expenses	15	460
Other operating income	1	7 168
Other operating expenses	0	149
Operating profit (loss)	-14	7 866
Finance income	6	5
Finance costs	0	1 464
Profit (loss) before tax	-8	6 407
Income tax	0	-2 991
Net profit (loss)	-8	9 398
Net profit (loss)	-8	9 398
Number of shares at the end of the period	9 209 440	46 047 200
Earnings (loss) per ordinary share (in EUR)	0,00	0,20

STATEMENT OF COMPREHENSIVE INCOME	9 months ended on 31/03/2026 (in EUR thous.)	9 months ended on 30/09/2024 (in EUR thous.)
Net profit for the period	-8	9 398
Other comprehensive income, including:	-12	359
Elements that can be transferred at a later time to the profit and loss account	-12	359
- differences from conversion into EURO - will not be reclassified to the profit and loss account	-12	359
Total income for the period	-20	9 757

RAPORT ELKOP ESTONIA SE
for 9 months ended March 31, 2026

1.3 Statement of changes in equity

STATEMENT OF CHANGES IN EQUITY	9 months ended on 31/03/2026 (in EUR thous.)	9 months ended on 30/09/2024 (in EUR thous.)
Equity at the beginning of the period	1 052	21 947
Share capital at the beginning of the period	921	18 419
Share capital at the end of the period	921	18 419
Own shares at the beginning of the period	-30 606	0
Own shares at the end of the period	-30 606	0
Supplementary capital at the beginning of the period	17 857	359
Supplementary capital at the end of the period	17 857	359
Revaluation reserve at the beginning of the period	1 002	1 002
Revaluation reserve at the end of the period	1 002	1 002
Capital from merger of entities at the beginning of the period	-4	-4
Capital from merger of entities at the end of the period	-4	-4
Result on financial transactions at the beginning of the period	-3 549	-3 549
Result on financial transactions at the end of the period	-3 549	-3 549
Other reserve capitals at the beginning of the period	349	349
Other reserve capitals at the end of the period	349	349
Retained earnings / Unrealized losses from previous years at the beginning of the period	14 873	5 463
Changes in retained earnings/unrealized losses from previous years	-8	9 398
a) increase (due to)	-8	9 398
- profit/loss for the period	-8	9 398
Retained earnings / Unrealized losses from previous years at the end of the period	14 865	14 861
Exchange differences at the beginning of the period	209	-92
Changes of exchange differences	-12	359
increases	0	359
decreases	12	0
Exchange differences at the end of the period	197	267
Equity at the end of the period	1 032	31 704

RAPORT ELKOP ESTONIA SE
for 9 months ended March 31, 2026

1.4 Cash-flow statement

CASH FLOW STATEMENT	9 months ended on 31/03/2026 (in EUR thous.)	9 months ended on 30/09/2024 (in EUR thous.)
OPERATING ACTIVITIES		
A.I. Profit before tax	-8	6 407
A.II. Total adjustments	137	655
Paid income tax	0	17
Interest and profit shares (dividends)	0	-16
Interest and profit sharing (dividends)	-6	1 469
Change in provisions	-35	-4
Change in receivables and prepaid expenses	172	-135
Profit (loss) from investment activities	0	-18
Change in liabilities	17	-681
Change in accruals	-1	29
Other adjustments	0	-1
Exchange differences	-10	-5
A.III. Net cash flows from operating activities	129	7 062
INVESTMENT ACTIVITIES		
B.I. Inflows from investment activities	0	32 313
Disposal of intangible assets and tangible fixed assets	0	18
Disposal of investment properties	0	32 015
Disposal of financial assets	0	33
Other investment inflows	0	247
B.II. Outflows from investment activities	118	31 438
Acquisition of intangible assets and tangible fixed assets	0	58
Loans granted	118	31 380
B.III. Net cash flows from investment activities	-118	875
FINANCIAL ACTIVITIES		
C.I. Inflows from financial activities	0	2 488
Credits and loans	0	2 488
C.II. Outflows from financial activities	0	10 619
Repayments of credits and loans	0	8 509
Interest	0	2 110
C.III. Net cash flows from financial activities	0	-8 131
D. Exchange differences	0	0
Total net cash flow (A.III.+/- B.III.+/- C.III.+/-D.)	11	-194
Balance sheet change in cash and cash equivalents	11	-194
Cash at the beginning of the period	5	199
Cash at the end of the period	16	5

RAPORT ELKOP ESTONIA SE
for 9 months ended March 31, 2026

Tallinn, 2026-04-29

Signatures of all members of the Management Board

Damian Patrowicz Member of Management Board

first name and last name position / function