UNCONSOLIDATED and CONSOLIDATED

PERIODIC REPORT

Eco5tech S.A.

Q2 2026

Warsaw, 13.08.2026

The report of Eco5tech S.A. for Q2 2026 has been prepared in accordance with applicable law, based on the Alternative Trading System Rules of the Management Board of the Warsaw Stock Exchange (GPW) and Appendix No. 3 to the ASO Rules – „Current and periodic information provided in the NewConnect Alternative Trading System".

SPÓŁKA NOTOWANA NA NEW/CONNECT

Basic information about the Company:

Name (company):	Eco5tech Spółka Akcyjna
Country:	Poland
Registered office:	Warsaw
Address:	00-841 Warsaw, ul. Żelazna 51/53
Share capital:	PLN 540,000
KRS number:	0000818107
Registry court:	District Court for the Capital City of Warsaw, XII Commercial Division of the National Court Register
REGON:	093154133
Tax ID (NIP):	9532459726
Phone:	+48 (22) 122 14 53
E-mail:	biuro@eco5tech.pl
Website:	www.eco5tech.pl
Management Board:	President of the Management Board – Alicja Gackowska

I. QUARTERLY UNCONSOLIDATED CONDENSED FINANCIAL STATEMENTS (in PLN)

1. BALANCE SHEET

	30.06.2026	30.06.2025
A. FIXED ASSETS	**1 370 301,42**	**622 886,98**
I. Intangible assets	**0,00**	**0,00**
1. Costs of completed development work	0,00	0,00
2. Goodwill	0,00	0,00
3. Other intangible assets	0,00	0,00
4. Advances for intangible assets	0,00	0,00
II. Property, plant and equipment	**20 662,50**	**5 385,00**
1. Fixed assets	20 662,50	5 385,00
2. Fixed assets under construction	0,00	0,00
3. Advances for fixed assets under construction	0,00	0,00
III. Long-term receivables	**600 544,91**	**600 446,24**
1. From related entities	0,00	0,00
2. From other entities in which the entity holds an equity interest	0,00	0,00
3. From other entities	600 544,91	600 446,24
IV. Long-term investments	**749 094,01**	**17 055,74**
1. Real property	0,00	0,00
2. Intangible assets	0,00	0,00
3. Long-term financial assets	749 094,01	17 055,74
4. Other long-term investments	0,00	0,00
V. Long-term prepayments and accrued income	**0,00**	**0,00**
1. Deferred tax assets	0,00	0,00
2. Other prepayments and accrued income	0,00	0,00
B. CURRENT ASSETS	**4 865 690,56**	**6 797 042,99**
I. Inventories	**19 143,57**	**49 078,22**
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 for resale	0,00	0,00
5. Advances for deliveries and services	19 143,57	49 078,22
II. Short-term receivables	**801 666,28**	**3 446 785,32**
1. Receivables from related entities	31 978,55	0,00
2. Receivables from other entities in which the entity holds an equity interest	0,00	0,00
3. Receivables from other entities	769 687,73	3 446 785,32
III. Short-term investments	**1 019 095,05**	**117 831,59**
1. Short-term financial assets	1 019 095,05	117 831,59
a. in related entities	0,00	0,00

b. in other entities	0,00	1 884,18
c. cash and other cash assets	1 019 095,05	115 947,41
2. Other short-term investments	0,00	0,00
IV. Short-term prepayments and accrued income	**3 025 785,66**	**3 183 347,86**
C. CALLED-UP SHARE CAPITAL (RECEIVABLE)	**0,00**	**0,00**
D. TREASURY SHARES	**0,00**	**0,00**
TOTAL ASSETS	**6 235 991,98**	**7 419 929,97**

BALANCE SHEET – EQUITY AND LIABILITIES	30.06.2026	30.06.2025
A. EQUITY	**5 018 774,69**	**5 190 381,19**
I. Share capital	540 000,00	540 000,00
II. Supplementary (reserve) capital	8 045 004,30	7 112 935,44
III. Revaluation reserve	0,00	0,00
IV. Other reserve capitals	104 630,00	104 630,00
V. Retained earnings/(accumulated losses) from prior years	- 3 077 923,72	- 3 077 923,72
VI. Net profit (loss)	- 592 935,89	510 739,47
VII. Write-offs from net profit during the financial year (negative amount)	0,00	0,00
B. LIABILITIES AND PROVISIONS FOR LIABILITIES	**1 217 217,29**	**2 229 548,78**
I. Provisions for liabilities	**0,00**	**1 078 421,80**
1. Deferred tax provision	0,00	42 633,00
2. Retirement and similar benefit provisions	0,00	0,00
3. Other provisions	0,00	1 035 788,80
II. Long-term liabilities	**617 643,65**	**409 146,48**
1. To related entities	0,00	0,00
2. To other entities in which the entity holds an equity interest	0,00	0,00
3. To other entities	617 643,65	409 146,48
III. Short-term liabilities	**599 573,64**	**739 133,00**
1. Liabilities to related entities	70 378,86	0,00
2. Liabilities to other entities in which the entity holds an equity interest	0,00	0,00
3. Liabilities to other entities	529 194,78	739 133,00
4. Special funds	0,00	0,00
IV. Accruals and deferred income	**0,00**	**2 847,50**
1. Negative goodwill	0,00	0,00
2. Other prepayments and accrued income	0,00	2 847,50
TOTAL EQUITY AND LIABILITIES	**6 235 991,98**	**7 419 929,97**

2. INCOME STATEMENT

	01.04.2026-30.06.2026	01.04.2025 - 30.06.2025	01.01.2026 - 30.06.2026	01.01.2025 - 30.06.2025
A. Net revenue from sales and equivalent, including:	**1 160 455,71**	**1 113 696,35**	**1 733 061,64**	**2 430 019,57**
– from related entities	0,00	0,00	0,00	0,00
I. Net revenue from sale of products	1 101 480,25	1 079 156,35	1 674 086,18	2 364 970,57
II. Change in inventory of products (increase – positive value, decrease – negative value)	58 975,46	34 540,00	58 975,46	65 049,00
– including structures in progress	0,00	0,00	0,00	0,00
III. Cost of products manufactured for own use	0,00	0,00	0,00	0,00
IV. Net revenue from sale of goods and materials	0,00	0,00	0,00	0,00
B. Operating expenses	**1 274 453,32**	**1 504 196,76**	**2 207 525,41**	**2 900 444,25**
I. Depreciation and amortisation	787,50	2 692,50	1 575,00	5 385,00
II. Consumption of materials and energy	16 784,03	74 176,41	39 963,37	113 271,63
III. Third-party services	915 218,50	1 174 198,32	1 539 289,28	2 283 002,30
IV. Taxes and charges, including:	33 796,00	4 402,20	35 546,80	10 120,86
– excise duty	0,00	0,00	0,00	0,00
V. Wages and salaries	216 365,89	161 834,20	414 966,06	330 217,52
VI. Social security and other benefits, including:	44 369,81	34 747,32	91 828,44	68 066,71
VII. Other expenses by nature	47 131,59	52 145,81	84 356,46	90 380,23
VIII. Value of goods and materials sold	0,000	0,00	0,00	0,00
C. Profit (loss) on sales (A–B)	**-113 997,61**	**-390 500,41**	**-474 463,77**	**- 470 424,68**
D. Other operating income	**27 724,34**	**6 547,08**	**30 945,55**	**1 415 410,52**
I. Gain on disposal of non-financial fixed assets	0,00	0,00	0,00	0,00
II. Subsidies	0,00	1 346,25	0,00	2 692,50
III. Revaluation of non-financial assets	0,00	0,00	0,00	0,00
IV. Other operating income	27 724,34	5 200,83	30 945,55	1 412 718,02
E. Other operating expenses	**26 000,48**	**43 869,73**	**68 062,74**	**428 219,79**
I. Loss on disposal of non-financial fixed assets	0,00	0,00	0,00	0,00
II. Revaluation of non-financial assets	0,00	0,00	0,00	0,00
III. Other operating expenses	26 000,48	43 869,73	68 062,74	428 219,79
F. Profit (loss) on operating activities (C+D–E)	**-112 273,75**	**-427 823,06**	**-511 580,96**	**516 766,05**
G. Financial income	**692,63**	**0,00**	**1 449,65**	**0,00**
I. Dividends and profit shares, including:	0,00	0,00	0,00	0,00
a) from related entities, including:	0,00	0,00	0,00	0,00
– in which the entity holds an equity interest	0,00	0,00	0,00	0,00
b) from other entities, including:	0,00	0,00	0,00	0,00
– in which the entity holds an equity interest	0,00	0,00	0,00	0,00

II. Interest, including:	692,63	0,00	1 449,65	0,00
– from related entities	0,00	0,00	0,00	0,00
III. Gain on disposal of financial assets, including:	0,00	0,00	0,00	0,00
– in related entities	0,00	0,00	0,00	0,00
IV. Revaluation of financial assets	0,00	0,00	0,00	0,00
V. Other	0,00	0,00	0,00	0,00
H. Finance costs	**76 065,03**	**5 917,51**	**82 804,58**	**6 026,58**
I. Interest, including:	3 927,72	5 859,14	7 970,37	5 859,14
– to related entities	0,00	0,00	0,00	0,00
II. Loss on disposal of financial assets, including:	0,00	0,00	0,00	0,00
– in related entities	0,00	0,00	0,00	0,00
III. Revaluation of financial assets	0,00	0,00	0,00	0,00
IV. Other	72 137,31	58,37	74 834,21	167,44
I. Profit (loss) before tax (F+G–H)	**-187 646,15**	**-433 740,57**	**-592 935,89**	**510 739,47**
J. Income tax	**0,00**	**0,00**	**0,00**	**0,00**
K. Other mandatory reductions of profit (increases of loss)	**0,00**	**0,00**	**0,00**	**0,00**
L. Net profit (loss) (I–J–K)	**-187 646,15**	**-433 740,57**	**-592 935,89**	**510 739,47**

3. STATEMENT OF CHANGES IN EQUITY

	Item	01.04.2026 - 30.06.2026	01.04.2025 - 30.06.2025	01.01.2026 - 30.06.2026	01.01.2025 - 30.06.2025
I.	Equity at the beginning of the period (opening balance)	5 611 710,58	4 679 641,72	5 018 774,69	4 679 641,72
Ia.	Equity at the beginning of the period (opening balance), after adjustments	5 611 710,58	4 679 641,72	5 018 774,69	4 679 641,72
1.	Share capital at the beginning of the period	540 000,00	540 000,00	540 000,00	540 000,00
1.1.	Changes in share capital	0,00	0,00	0,00	0,00
1.2.	Share capital at the end of the period	540 000,00	540 000,00	540 000,00	540 000,00
2.	Supplementary capital at the beginning of the period	7 112 935,44	7 112 935,44	7 112 935,44	7 112 935,44
2.1.	Changes in supplementary capital	932 068,86	0,00	932 068,86	0,00
2.2.	Supplementary capital at the end of the period	8 045 004,30	7 112 935,44	8 045 004,30	7 112 935,44
3.	Revaluation reserve at the beginning of the period – changes in accounting principles (policy) applied	0,00	0,00	0,00	0,00
3.1.	Changes in the revaluation reserve	0,00	0,00	0,00	0,00
3.2.	Revaluation reserve at the end of the period	0,00	0,00	0,00	0,00
4.	Other reserve capitals at the beginning of the period	104 630,00	104 630,00	104 630,00	104 630,00
4.1.	Changes in other reserve capitals	0,00	0,00	0,00	0,00
4.2.	Other reserve capitals at the end of the period	104 630,00	104 630,00	104 630,00	104 630,00
5.	Retained earnings (accumulated losses) from prior years at the beginning of the period	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
5.1.	Retained earnings from prior years at the beginning of the period	0,00	0,00	0,00	0,00
5.2.	Retained earnings from prior years at the beginning of the period, after adjustments	0,00	0,00	0,00	0,00
5.3.	Retained earnings from prior years at the end of the period	0,00	0,00	0,00	0,00
5.4.	Accumulated losses from prior years at the beginning of the period	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
5.5.	Accumulated losses from prior years at the beginning of the period, after adjustments	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
5.6.	Accumulated losses from prior years at the end of the period	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
5.7.	Retained earnings (accumulated losses) from prior years at the end of the period	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
6.	Net result	-187 646,15	-433 740,57	-592 935,89	510 739,47
II.	Equity at the end of the period (closing balance)	5 424 064,43	4 245 901,15	5 018 774,69	5 190 381,19
III.	Equity, after taking into account the proposed distribution of profit (coverage of loss)	5 424 064,43	4 245 901,15	5 018 774,69	5 190 381,19

4. STATEMENT OF CASH FLOWS

Content	01.04.2026 - 30.06.2026	01.04.2025 - 30.06.2025	01.01.2026 - 30.06.2026	01.01.2025 - 30.06.2025
A. Cash flows from operating activities				
I. Net profit (loss)	**-187 646,15**	**-433 740,57**	**-592 935,89**	**510 739,47**
II. Total adjustments	**284 332,06**	**125 791,21**	**-301 563,83**	**-1 022 801,76**
1. Depreciation and amortisation	787,50	2 692,50	1 575,00	5 385,00
2. Foreign exchange gains (losses)	-3 212,15	0,00	-5 909,05	-152,85
3. Interest and profit shares (dividends)	0,00	0,00	0,00	0,00
4. Profit (loss) on investing activities	0,00	0,00	0,00	0,00
5. Change in provisions	0,00	0,00	0,00	0,00
6. Change in inventories	11 500,00	24 177,20	28 965,74	214 025,07
7. Change in receivables	-21 244,13	430 206,00	-115 618,46	-948 143,11
8. Change in short-term liabilities, excluding loans and borrowings	103 438,68	-415 759,44	-400 266,53	104 872,69
9. Change in prepayments and accruals	198 342,94	87 005,82	203 933,86	-405 098,44
10. Other adjustments	-5 280,78	-2 530,87	-14 244,39	6 309,88
III. Net cash flows from operating activities (I+II)	**96 685,91**	**-307 949,36**	**-894 499,72**	**-512 062,29**
B. Cash flows from investing activities				
I. Inflows	**0,00**	**0,00**	**434 000,00**	**0,00**
1. Disposal of intangible assets and property, plant and equipment	0,00	0,00	0,00	0,00
2. Disposal of investment property and intangible assets	0,00	0,00	0,00	0,00
3. From financial assets, including:	0,00	0,00	0,00	0,00
a) in related entities	0,00	0,00	0,00	0,00
– disposal of financial assets	0,00	0,00	0,00	0,00
– dividends and profit shares	0,00	0,00	0,00	0,00
– repayment of long-term loans granted	0,00	0,00	0,00	0,00
– interest	0,00	0,00	0,00	0,00
– other inflows from financial assets	0,00	0,00	0,00	0,00
b) in other entities	0,00	0,00	0,00	0,00
– disposal of financial assets	0,00	0,00	0,00	0,00
– dividends and profit shares	0,00	0,00	0,00	0,00
– repayment of long-term loans granted	0,00	0,00	0,00	0,00
– interest	0,00	0,00	0,00	0,00
– other inflows from financial assets	0,00	0,00	434 000,00	0,00
4. Other investment inflows	0,00	0,00	0,00	0,00
II. Outflows	**729 264,54**	**0,00**	**1 229 264,54**	**0,00**

1. Acquisition of intangible assets and property, plant and equipment	0,00	0,00	0,00	0,00
2. Investments in investment property and intangible assets	0,00	0,00	0,00	0,00
3. On financial assets, including:	0,00	0,00	0,00	0,00
a) in related entities	729 264,54	0,00	729 264,54	0,00
– acquisition of financial assets	0,00	0,00	0,00	0,00
– long-term loans granted	0,00	0,00	0,00	0,00
b) in other entities	0,00	0,00	0,00	0,00
– acquisition of financial assets	0,00	0,00	0,00	0,00
– long-term loans granted	0,00	0,00	0,00	0,00
4. Other investment outflows	0,00	0,00	500 000,00	0,00
III. Net cash flows from investing activities (I–II)	**-729 264,54**	**0,00**	**-795 264,54**	**0,00**
C. Cash flows from financing activities				
I. Inflows	**692,63**	**0,00**	**1 449,65**	**0,00**
1. Net inflows from the issue of shares and other equity instruments and from capital contributions	0,00	0,00	0,00	0,00
2. Loans and borrowings received	0,00	0,00	0,00	0,00
3. Issue of debt securities	0,00	0,00	0,00	0,00
4. Other financial inflows	692,63	0,00	1 449,65	0,00
II. Outflows	**3 927,72**	**0,00**	**7 970,37**	**0,00**
1. Acquisition of treasury shares	0,00	0,00	0,00	0,00
2. Dividends and other payments to owners	0,00	0,00	0,00	0,00
3. Expenses on profit distribution other than payments to owners	0,00	0,00	0,00	0,00
4. Repayment of loans and borrowings	0,00	0,00	0,00	0,00
5. Redemption of debt securities	0,00	0,00	0,00	0,00
6. In respect of other financial liabilities	0,00	0,00	0,00	0,00
7. Payments under finance lease liabilities	0,00	0,00	0,00	0,00
8. Interest	3 927,72	0,00	7 970,37	0,00
9. Other financial outflows	0,00	0,00	0,00	0,00
III. Net cash flows from financing activities (I–II)	**-3 235,09**	**0,00**	**-6 520,72**	**0,00**
D. Total net cash flows (A.III.+B.III+C.III)	**-635 813,72**	**-307 949,36**	**-1 696 284,98**	**-512 062,29**
E. Net change in cash on the balance sheet, including:	**0,00**	**0,00**	**0,00**	**0,00**
– change in cash due to exchange differences	0,00	0,00	0,00	0,00
F. Cash at the beginning of the period	**1 654 908,77**	**423 896,77**	**2 715 380,03**	**628 009,70**
G. Cash at the end of the period (F+D), including:	**1 019 095,05**	**115 947,41**	**1 019 095,05**	**115 947,41**
– subject to restricted use	0,00	0,00	0,00	0,00

II. QUARTERLY CONSOLIDATED CONDENSED FINANCIAL STATEMENTS (in PLN)

Exchange rates used	2026	2025
EUR exchange rate as at the balance sheet date (30.06)	4,2963	4,2419
Average EUR exchange rate for the period 01.04 to 30.06	4,2511	4,2614
Average EUR exchange rate for the period 01.01 to 30.06	4,2432	4,2313

1. BALANCE SHEET

	30.06.2026	30.06.2025*
A. FIXED ASSETS	**721 836,55**	**622 886,98**
I. Intangible assets	**80 799,66**	**0,00**
1. Costs of completed development work	0,00	0,00
2. Goodwill	80 799,66	0,00
3. Other intangible assets	0,00	0,00
4. Advances for intangible assets	0,00	0,00
II. Property, plant and equipment	**20 662,50**	**5 385,00**
1. Fixed assets	20 662,50	5 385,00
2. Fixed assets under construction	0,00	0,00
3. Advances for fixed assets under construction	0,00	0,00
III. Long-term receivables	**600 544,91**	**600 446,24**
1. From related entities	0,00	0,00
2. From other entities in which the entity holds an equity interest	0,00	0,00
3. From other entities	600 544,91	600 446,24
IV. Long-term investments	**19 829,48**	**17 055,74**
1. Real property	0,00	0,00
2. Intangible assets	0,00	0,00
3. Long-term financial assets	**19 829,48**	17 055,74
4. Other long-term investments	0,00	0,00
V. Long-term prepayments and accrued income	**0,00**	**0,00**
1. Deferred tax assets	0,00	0,00
2. Other prepayments and accrued income	0,00	0,00
B. CURRENT ASSETS	**5 711 870,62**	**6 797 042,99**
I. Inventories	**19 143,57**	**49 078,22**
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 for resale	0,00	0,00
5. Advances for deliveries and services	19 143,57	49 078,22
II. Short-term receivables	**802 518,34**	**3 446 785,32**
1. Receivables from related entities	31 978,55	0,00

2. Receivables from other entities in which the entity holds an equity interest	0,00	0,00
3. Receivables from other entities	770 539,79	3 446 785,32
III. Short-term investments	**1 864 423,05**	**117 831,59**
1. Short-term financial assets	1 864 423,05	117 831,59
a. in related entities	0,00	0,00
b. in other entities	0,00	1 884,18
c. cash and other cash assets	1 864 423,05	115 947,41
2. Other short-term investments	0,00	0,00
IV. Short-term prepayments and accrued income	**3 025 785,66**	**3 183 347,86**
C. CALLED-UP SHARE CAPITAL (RECEIVABLE)	**0,00**	**0,00**
D. TREASURY SHARES	**0,00**	**0,00**
TOTAL ASSETS	**6 433 707,17**	**7 419 929,97**

BALANCE SHEET – EQUITY AND LIABILITIES	30.06.2026	30.06.2025*
A. EQUITY	**5 122 175,94**	**5 190 381,19**
I. Share capital	540 000,00	540 000,00
II. Supplementary (reserve) capital	8 045 004,30	7 112 935,44
III. Translation differences on foreign entities	3 033,89	0,00
IV. Other reserve capitals	104 630,00	104 630,00
V. Retained earnings/(accumulated losses) from prior years	- 3 077 923,72	- 3 077 923,72
VI. Net profit (loss)	-492 568,53	510 739,47
VII. Write-offs from net profit during the financial year (negative amount)	0,00	0,00
B. NON-CONTROLLING INTERESTS	**137 361,51**	**0,00**
C. LIABILITIES AND PROVISIONS FOR LIABILITIES	**1 174 169,72**	**2 229 548,78**
I. Provisions for liabilities	**0,00**	**1 078 421,80**
1. Deferred tax provision	0,00	42 633,00
2. Retirement and similar benefit provisions	0,00	0,00
3. Other provisions	0,00	1 035 788,80
II. Long-term liabilities	**617 643,65**	**409 146,48**
1. To related entities	0,00	0,00
2. To other entities in which the entity holds an equity interest	0,00	0,00
3. To other entities	617 643,65	409 146,48
III. Short-term liabilities	**556 526,07**	**739 133,00**
1. Liabilities to related entities	19 682,52	0,00
2. Liabilities to other entities in which the entity holds an equity interest	0,00	0,00
3. Liabilities to other entities	536 843,55	739 133,00
4. Special funds	0,00	0,00
IV. Accruals and deferred income	**0,00**	**2 847,50**

1. Negative goodwill	0,00	0,00
2. Other prepayments and accrued income	0,00	2 847,50
TOTAL EQUITY AND LIABILITIES	**6 433 707,17**	**7 419 929,97**

2. INCOME STATEMENT

	01.04.2026-30.06.2026	01.04.2025 – 30.06.2025*	01.01.2026 - 30.06.2026	01.01.2025 – 30.06.2025*
A. Net revenue from sales and equivalent, including:	**1 160 455,71**	**1 113 696,35**	**1 733 061,64**	**2 430 019,57**
– from related entities	0,00	0,00	0,00	0,00
I. Net revenue from sale of products	1 101 480,25	1 079 156,35	1 674 086,18	2 364 970,57
II. Change in inventory of products (increase – positive value, decrease – negative value)	58 975,46	34 540,00	58 975,46	65 049,00
– including structures in progress	0,00	0,00	0,00	0,00
III. Cost of products manufactured for own use	0,00	0,00	0,00	0,00
IV. Net revenue from sale of goods and materials	0,00	0,00	0,00	0,00
B. Operating expenses	**1 118 122,92**	**1 504 196,76**	**2 051 195,01**	**2 900 444,25**
I. Depreciation and amortisation	787,50	2 692,50	1 575,00	5 385,00
II. Consumption of materials and energy	17 449,91	74 176,41	40 629,25	113 271,63
III. Third-party services	757 339,59	1 174 198,32	1 381 410,37	2 283 002,30
IV. Taxes and charges, including:	33 796,00	4 402,20	35 546,80	10 120,86
– excise duty	0,00	0,00	0,00	0,00
V. Wages and salaries	216 365,89	161 834,20	414 966,06	330 217,52
VI. Social security and other benefits, including:	44 989,81	34 747,32	92 448,44	68 066,71
VII. Other expenses by nature	47 394,22	52 145,81	84 619,09	90 380,23
VIII. Value of goods and materials sold	0,00	0,00	0,00	0,00
C. Profit (loss) on sales (A–B)	**42 332,79**	**-390 500,41**	**-318 133,37**	**- 470 424,68**
D. Other operating income	**27 724,34**	**6 547,08**	**30 945,55**	**1 415 410,52**
I. Gain on disposal of non-financial fixed assets	0,00	0,00	0,00	0,00
II. Subsidies	0,00	1 346,25	0,00	2 692,50
III. Revaluation of non-financial assets	0,00	0,00	0,00	0,00
IV. Other operating income	27 724,34	5 200,83	30 945,55	1 412 718,02
E. Other operating expenses	**26 000,48**	**43 869,73**	**68 062,74**	**428 219,79**
I. Loss on disposal of non-financial fixed assets	0,00	0,00	0,00	0,00
II. Revaluation of non-financial assets	0,00	0,00	0,00	0,00
III. Other operating expenses	26 000,48	43 869,73	68 062,74	428 219,79
F. Profit (loss) on operating activities (C+D–E)	**44 056,65**	**-427 823,06**	**-355 250,56**	**516 766,05**
G. Financial income	**692,63**	**0,00**	**1 449,65**	**0,00**
I. Dividends and profit shares, including:	0,00	0,00	0,00	0,00

a) from related entities, including:	0,00	0,00	0,00	0,00
– in which the entity holds an equity interest	0,00	0,00	0,00	0,00
b) from other entities, including:	0,00	0,00	0,00	0,00
– in which the entity holds an equity interest	0,00	0,00	0,00	0,00
II. Interest, including:	692,63	0,00	1 449,65	0,00
– from related entities	0,00	0,00	0,00	0,00
III. Gain on disposal of financial assets, including:	0,00	0,00	0,00	0,00
– in related entities	0,00	0,00	0,00	0,00
IV. Revaluation of financial assets	0,00	0,00	0,00	0,00
V. Other	0,00	0,00	0,00	0,00
H. Finance costs	**76 242,81**	**5 917,51**	**82 982,36**	**6 026,58**
I. Interest, including:	3 927,72	5 859,14	7 970,37	5 859,14
– to related entities	0,00	0,00	0,00	0,00
II. Loss on disposal of financial assets, including:	0,00	0,00	0,00	0,00
– in related entities	0,00	0,00	0,00	0,00
III. Revaluation of financial assets	0,00	0,00	0,00	0,00
IV. Other	72 315,09	58,37	75 011,99	167,44
I. Profit (loss) before tax (F+G–H)	**-31 493,53**	**-433 740,57**	**-436 783,27**	**510 739,47**
J. Income tax	**0,00**	**0,00**	**0,00**	**0,00**
K. Other mandatory reductions of profit (increases of loss)	**0,00**	**0,00**	**0,00**	**0,00**
L. Net profit (loss) (I–J–K)	**-31 493,53**	**-433 740,57**	**-436 783,27**	**510 739,47**
M. Profit (loss) attributable to non-controlling interests	**55 785,26**	**0,00**	**55 785,26**	**0,00**
N. Net profit (loss) attributable to shareholders of the parent company	**-87 278,79**	**0,00**	**-492 568,53**	**0,00**

3. STATEMENT OF CHANGES IN EQUITY

	Item	01.04.2026 - 30.06.2026	01.04.2025 – 30.06.2025*	01.01.2026 - 30.06.2026	01.01.2025 – 30.06.2025*
I.	Equity at the beginning of the period (opening balance)	**5 206 420,84**	4 679 641,72	**5 206 420,84**	4 679 641,72
Ia.	Equity at the beginning of the period (opening balance), after adjustments	**5 206 420,84**	4 679 641,72	**5 206 420,84**	4 679 641,72
1.	Share capital at the beginning of the period	540 000,00	540 000,00	540 000,00	540 000,00
1.1.	Changes in share capital	0,00	0,00	0,00	0,00
1.2.	Share capital at the end of the period	540 000,00	540 000,00	540 000,00	540 000,00
2.	Supplementary capital at the beginning of the period	7 112 935,44	7 112 935,44	7 112 935,44	7 112 935,44
2.1.	Changes in supplementary capital	932068,86	0,00	932068,86	0,00
2.2.	Supplementary capital at the end of the period	8045004,30	7 112 935,44	8045004,30	7 112 935,44
3.	Revaluation reserve at the beginning of the period – changes in accounting principles (policy) applied	0,00	0,00	0,00	0,00
3.1.	Changes in the foreign currency translation and revaluation reserve	3 033,89	0,00	3 033,89	0,00
3.2.	Foreign currency translation and revaluation reserve at the end of the period	3 033,89	0,00	3 033,89	0,00
4.	Other reserve capitals at the beginning of the period	104 630,00	104 630,00	104 630,00	104 630,00
4.1.	Changes in other reserve capitals	0,00	0,00	0,00	0,00
4.2.	Other reserve capitals at the end of the period	104 630,00	104 630,00	104 630,00	104 630,00
5.	Retained earnings (accumulated losses) from prior years at the beginning of the period	-2 145 854,86	-3 077 923,72	-2 145 854,86	-3 077 923,72
5.1.	Retained earnings from prior years at the beginning of the period	932068,86	0,00	932068,86	0,00
5.2.	Retained earnings from prior years at the beginning of the period, after adjustments	0,00	0,00	0,00	0,00
5.3.	Retained earnings from prior years at the end of the period	932068,86	932068,86	932068,86	0,00
5.4.	Accumulated losses from prior years at the beginning of the period	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
5.5.	Accumulated losses from prior years at the beginning of the period, after adjustments	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
5.6.	Accumulated losses from prior years at the end of the period	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
5.7.	Retained earnings (accumulated losses) from prior years at the end of the period	-3 077 923,72	-3 077 923,72	-3 077 923,72	-3 077 923,72
6.	Net result	-87 278,79	-433 740,57	-492 568,53	510 739,47
II.	Equity at the end of the period (closing balance)	5 122 175,94	4 245 901,15	5 122 175,94	5 190 381,19
III.	Equity, after taking into account the proposed distribution of profit (coverage of loss)	5122175,94	4 245 901,15	5122175,94	5 190 381,19

7.	Non-controlling interests at the end of the period	137 361,51	0,00	137 361,51	0,00
IV.	Total Group equity including non-controlling interests	5 259 537,45	4 245 901,15	5 259 537,45	5 190 381,19

4. STATEMENT OF CASH FLOWS

Content	01.04.2026 - 30.06.2026	01.04.2025 – 30.06.2025*	01.01.2026 - 30.06.2026	01.01.2025 – 30.06.2025*
A. Cash flows from operating activities				
I. Net profit (loss)	**-31 493,53**	**-433 740,57**	**-436 783,27**	**510 739,47**
II. Total adjustments	**186 591,11**	**125 791,21**	**-399 304,78**	**-1 022 801,76**
1. Depreciation and amortisation	787,50	2 692,50	1 575,00	5 385,00
2. Foreign exchange gains (losses)	-5 909,05	0,00	-5 909,05	-152,85
3. Interest and profit shares (dividends)	0,00	0,00	0,00	0,00
4. Profit (loss) on investing activities	0,00	0,00	0,00	0,00
5. Change in provisions	-61 757,17	0,00	-61 757,17	0,00
6. Change in inventories	11 500,00	24 177,20	28 965,74	214 025,07
7. Change in receivables	-21 096,19	430 206,00	-114 766,40	-948 143,11
8. Change in short-term liabilities, excluding loans and borrowings	60 391,10	-415 759,44	-465 658,81	104 872,69
9. Change in prepayments and accruals	-198 342,94	87 005,82	203 933,86	-405 098,44
10. Other adjustments	401 017,86	-2 530,87	14 312,05	6 309,88
III. Net cash flows from operating activities (I+II)	**155 097,58**	**-307 949,36**	**-836 088,05**	**-512 062,29**
B. Cash flows from investing activities				
I. Inflows	**0,00**	**0,00**	**0,00**	**0,00**
1. Disposal of intangible assets and property, plant and equipment	0,00	0,00	0,00	0,00
2. Disposal of investment property and intangible assets	0,00	0,00	0,00	0,00
3. From financial assets, including:	0,00	0,00	0,00	0,00
a) in related entities	0,00	0,00	0,00	0,00
– disposal of financial assets	0,00	0,00	0,00	0,00
– dividends and profit shares	0,00	0,00	0,00	0,00
– repayment of long-term loans granted	0,00	0,00	0,00	0,00
– interest	0,00	0,00	0,00	0,00
– other inflows from financial assets	0,00	0,00	0,00	0,00
b) in other entities	0,00	0,00	0,00	0,00
– disposal of financial assets	0,00	0,00	0,00	0,00
– dividends and profit shares	0,00	0,00	0,00	0,00
– repayment of long-term loans granted	0,00	0,00	0,00	0,00
– interest	0,00	0,00	0,00	0,00

– other inflows from financial assets	0,00	0,00	0,00	0,00
4. Other investment inflows	0,00	0,00	0,00	0,00
II. Outflows	**159 791,97**	**0,00**	**225 791,97**	**0,00**
1. Acquisition of intangible assets and property, plant and equipment	0,00	0,00	0,00	0,00
2. Investments in investment property and intangible assets	0,00	0,00	0,00	0,00
3. On financial assets, including:	**159 791,97**	**0,00**	**225 791,97**	0,00
a) in related entities	**159 791,97**	**0,00**	**225 791,97**	0,00
– acquisition of financial assets	0,00	0,00	0,00	0,00
– long-term loans granted	0,00	0,00	0,00	0,00
b) in other entities	0,00	0,00	0,00	0,00
– acquisition of financial assets	0,00	0,00	0,00	0,00
– long-term loans granted	0,00	0,00	0,00	0,00
4. Other investment outflows	0,00	0,00	0,00	0,00
III. Net cash flows from investing activities (I–II)	**-159 791,97**	**0,00**	**-225 791,97**	**0,00**
C. Cash flows from financing activities				
I. Inflows	**218 136,40**	**0,00**	**218 893,42**	**0,00**
1. Net inflows from the issue of shares and other equity instruments and from capital contributions	0,00	0,00	0,00	0,00
2. Loans and borrowings received	0,00	0,00	0,00	0,00
3. Issue of debt securities	0,00	0,00	0,00	0,00
4. Other financial inflows	218 136,40	0,00	218 893,42	0,00
II. Outflows	**3 927,72**	**0,00**	**7 970,37**	**0,00**
1. Acquisition of treasury shares	0,00	0,00	0,00	0,00
2. Dividends and other payments to owners	0,00	0,00	0,00	0,00
3. Expenses on profit distribution other than payments to owners	0,00	0,00	0,00	0,00
4. Repayment of loans and borrowings	0,00	0,00	0,00	0,00
5. Redemption of debt securities	0,00	0,00	0,00	0,00
6. In respect of other financial liabilities	0,00	0,00	0,00	0,00
7. Payments under finance lease liabilities	0,00	0,00	0,00	0,00
8. Interest	3 927,72	0,00	7 970,37	0,00
9. Other financial outflows	0,00	0,00	0,00	0,00
III. Net cash flows from financing activities (I–II)	**214 208,68**	**0,00**	**210 923,05**	**0,00**
D. Total net cash flows (A.III.+B.III+C.III)	**209 514,28**	**-307 949,36**	**-850 956,98**	**-512 062,29**
E. Net change in cash on the balance sheet, including:	**0,00**	**0,00**	**0,00**	**0,00**
– change in cash due to exchange differences	0,00	0,00	0,00	0,00

F. Cash at the beginning of the period	**1 654 908,77**	**423 896,77**	**2 715 380,03**	**628 009,70**
G. Cash at the end of the period (F+D), including:	**1 864 423,05**	**115 947,41**	**1 864 423,05**	**115 947,41**
– subject to restricted use	0,00	0,00	0,00	0,00

* As the Capital Group was formed in Q2 2026, the comparative data presented are the standalone data of the parent company for the corresponding period.

III. INFORMATION ON THE ACCOUNTING PRINCIPLES ADOPTED IN PREPARING THE UNCONSOLIDATED FINANCIAL STATEMENTS, INCLUDING INFORMATION ON CHANGES IN THE ACCOUNTING PRINCIPLES (POLICY) APPLIED

Methods of valuation of assets and liabilities (including depreciation/amortisation)

1. Property, plant and equipment and intangible assets are measured at acquisition price or production cost, or at revalued amount (after revaluation of fixed assets), less depreciation/amortisation write-offs and write-downs for permanent impairment.
2. Fixed assets under construction are measured at the total of costs directly related to their acquisition or production, less write-downs for permanent impairment.
3. Shares in other entities and other investments classified as fixed assets are measured at acquisition price less write-downs for permanent impairment.
4. Inventories, including purchased goods for resale and their stock, are measured at purchase price.
5. Short-term investments are measured at acquisition price less write-downs for permanent impairment.
6. Tangible components of current assets are measured at purchase price or production cost, not higher than their net realisable sales price as at the balance sheet date.
7. Receivables and loans granted are measured at the amount due, applying the principle of prudent valuation.
8. Liabilities are measured at the amount due, provided that financial liabilities settled, under the agreement, by transferring financial assets other than cash or by exchange for financial instruments – at fair value.
9. Provisions are measured at a justified, reliably estimated amount.
10. Equity (capital funds) and other assets and liabilities are measured at nominal value.
11. Long-term contracts for construction services are measured using the cost method – consisting of determining, as at the balance sheet date, the percentage stage of completion represented by the contract costs incurred from the start of the contract to the balance sheet date in relation to the total estimated contract completion costs, comprising costs already incurred and costs still to be incurred, as resulting from the current overall cost budget, for the full performance of the contract.

Determination of the financial result

The financial result is determined in accordance with Article 42 of the Accounting Act.

Basis for preparing the financial statements

In preparing the financial statements, accounting principles appropriate to the entity's activities were adopted and applied consistently.
The financial statements consist of:

- the balance sheet,
- the income statement prepared in the comparative variant,
- additional information,
- the statement of changes in equity,

– the statement of cash flows,

prepared in accordance with Appendix No. 1 to the Accounting Act. The valuation of assets and liabilities was prepared in accordance with Article 28 of the Accounting Act.

Other principles

1. The entity applies depreciation rates resulting from tax regulations (provided the depreciation periods do not differ materially from the actual period of economic usefulness of the fixed asset).
2. The entity classifies finance lease agreements and agreements of a similar nature in accordance with balance sheet regulations, i.e. presents them as a component of its own assets.
3. No provisions are made for retirement benefits, unused leave, or length-of-service bonuses.
4. The entity recognises deferred tax assets and provisions.
5. The provisions of the Regulation of the Minister of Finance of 17 November 2024 on the recognition and valuation methods, and the disclosure and presentation, of financial instruments are not applied.
6. Purchases of goods for resale are charged to costs at the time of purchase. At least once a year, i.e. as at the balance sheet date, a physical inventory of goods is carried out in order to adjust the cost of goods sold for differences in stock. Inventory differences adjust the margin of the inventoried period.
7. Write-downs on short-term receivables are made at 100% for overdue receivables outstanding for at least half of the financial year (including from companies in bankruptcy), where recovery is not expected in the near future.
8. In preparing the financial statements for the reporting period, the Company applied the provisions of National Accounting Standard No. 3.
9. Long-term contracts performed by the Company are measured using the cost method, consisting of determining, as at the balance sheet date, the percentage stage of completion represented by the contract costs incurred from the start of the contract to the balance sheet date in relation to the total estimated contract completion costs, comprising costs already incurred and costs still to be incurred, as resulting from the current overall cost budget, for the full performance of the contract.
10. In the income statement, revenue from uncompleted construction contracts is presented at estimated amounts.
11. The estimated amount of revenue presented in the income statement depends on the current stage of completion of all projects as at the balance sheet date.

IV. INFORMATION ON THE ACCOUNTING PRINCIPLES ADOPTED IN PREPARING THE CONSOLIDATED FINANCIAL STATEMENTS, INCLUDING INFORMATION ON CHANGES IN THE ACCOUNTING PRINCIPLES (POLICY) APPLIED

General principles

The consolidated financial data of the Eco5tech S.A. Capital Group are prepared in accordance with the Accounting Act of 29 September 1994 and the regulations governing the preparation of consolidated financial statements of capital groups.

The parent company of the Group is Eco5tech S.A. Full consolidation covers the subsidiaries over which Eco5tech S.A. exercises control. As at the date of preparing the report, the Capital Group covered by consolidation comprises Eco5tech S.A., YourBIM S.A. and Unyware Ltd.

For the purposes of preparing the consolidated financial data, uniform accounting principles and asset/liability valuation methods are applied. Where a subsidiary applies different accounting principles, its financial data is subject to appropriate restatements and adjustments to ensure consistency with the accounting principles adopted by the Group. This rule also results from the consolidation policy adopted by the Group.

Basis for preparing the consolidated financial statements

In preparing the consolidated financial statements, accounting principles adapted to the activities of the Capital Group were adopted, applied consistently in successive reporting periods.

The consolidated financial statements comprise:

- the consolidated balance sheet,
- the consolidated income statement prepared in the comparative variant,
- the statement of changes in consolidated equity,
- the consolidated statement of cash flows,
- additional information.

The consolidated financial statements were prepared in accordance with the Accounting Act of 29 September 1994, taking into account the principles set out in Appendix No. 1 to the Act.

Methods of valuation of assets and liabilities, including depreciation/amortisation principles

1. Property, plant and equipment and intangible assets are measured at acquisition price or production cost, or where applicable at revalued amount, less depreciation/amortisation write-offs and write-downs for permanent impairment.
2. Depreciation/amortisation write-offs are made over a period corresponding to the expected period of economic usefulness of the given asset. Rates resulting from tax regulations may be applied where they do not result in material differences from the actual period of economic usefulness of the asset.
3. Fixed assets under construction are measured at the total of costs directly related to their acquisition or production, less write-downs for permanent impairment.
4. Shares in other entities and other long-term investments are measured in accordance with the principles set out in the Accounting Act.

5. In the consolidated financial data, the value of shares held by Eco5tech S.A. in subsidiaries is eliminated as part of consolidation adjustments against the corresponding portion of the subsidiaries' equity. As at the date control is obtained, goodwill or negative goodwill is determined accordingly.
6. Tangible components of current assets, including inventories of materials, goods and products, are measured at purchase price or production cost, not higher than the net realisable sales price obtainable as at the balance sheet date.
7. Short-term investments are measured in accordance with Article 28 of the Accounting Act, in particular at price or market value, or at acquisition price or market value – depending on the method adopted for the given category of assets – and, in cases provided for by the Act, at adjusted acquisition price or fair value determined by another method.
8. Receivables and loans granted are measured at the amount due, applying the principle of prudence. The value of receivables is adjusted taking into account the probability of their payment.
9. Liabilities are measured at the amount due, taking into account the special rules concerning financial liabilities arising from the Accounting Act and implementing regulations.
10. Provisions are measured at a justified, reliably estimated amount. The Group recognises provisions and accrued liabilities relating to future employee benefits, including retirement benefits and unused leave, where their value is material to a fair presentation of the Group's financial position.
11. Deferred tax assets and provisions are determined in accordance with the Accounting Act. In preparing the consolidated financial data, the deferred tax effects of consolidation adjustments and eliminations are also taken into account where they give rise to temporary differences.
12. Equity is measured at nominal value, taking into account adjustments arising from the consolidation process. In the consolidated financial data, the Group's share capital corresponds to the share capital of Eco5tech S.A.
13. The portion of net assets and financial result of the subsidiary Unyware Ltd attributable to owners other than the Group is presented as non-controlling interests. In the case of Unyware Ltd, this interest currently amounts to 35%. The principles for separating non-controlling interests result from the full consolidation method.
14. Long-term service contracts, including construction contracts, are recognised in accordance with the Accounting Act and National Accounting Standard No. 3.
15. The stage of completion of contracts in progress is determined using the cost method, by establishing the share of costs incurred from the start of the contract to the reporting date in the total, currently expected, contract completion costs. The total cost budget comprises costs already incurred and costs expected to be incurred until full performance of the contract. This principle is applied consistently to contracts that meet the conditions for settlement by stage of completion.
16. The financial statements of the foreign subsidiary Unyware Ltd, prepared in a foreign currency, are translated into PLN in accordance with the principles applicable to consolidation. Individual items of assets and liabilities, with the exception of equity, are translated at the average NBP exchange rate as at the reporting date. Income statement items are translated at the rates applicable to the dates revenue was earned or costs incurred; for simplification, an appropriate

average rate may be applied where this does not materially distort the data. Equity is translated at the historical rates applicable at the time it arose.

Resulting exchange differences are recognised in consolidated equity in a separate item „Translation exchange differences".

Determination of the financial result

1. The Group's financial result is determined in accordance with the principles set out in the Accounting Act, in particular Article 42 of the Act.
2. The income statement is prepared in the comparative variant.
3. For long-term contracts, revenue and the corresponding costs are recognised taking into account the stage of completion of the contracts as determined at the reporting date. The estimated amount of revenue and costs depends on the current stage of completion of the individual projects and the current budget of costs for their execution.
4. In determining the consolidated financial result, revenue and costs arising from transactions between entities covered by consolidation are eliminated, including, among others, the sale of goods and services, interest, dividends and other intra-group settlements.
5. Unrealised profits or losses, from the Group's perspective, contained in the value of inventories, fixed assets, intangible assets and other assets that are the subject of transactions between Group entities are also eliminated.

Principles for preparing the consolidated financial data

1. The consolidated financial data of the Eco5tech S.A. Capital Group are prepared on the assumption that the parent company and the entities covered by consolidation will continue as a going concern, provided that as at the date of preparing the report there are no circumstances indicating a threat to the continuation of operations.
2. Subsidiaries are covered by consolidation from the date Eco5tech S.A. obtains control over them until the date such control is lost. YourBIM S.A. and Unyware Ltd are covered by the full consolidation method.
3. The full consolidation method consists of aggregating, in full, the relevant items of assets, liabilities, revenue, costs and other elements of the financial statements of the parent company and the subsidiaries, and then carrying out the appropriate consolidation adjustments and eliminations.
4. As part of the consolidation process, the following are in particular eliminated: the value of shares in subsidiaries against the corresponding portion of their equity, mutual receivables and liabilities, mutual revenue and costs, loans, interest, dividends and other profit shares, as well as unrealised results on intra-group transactions. Such eliminations are also provided for in the consolidation policy adopted by the Group.
5. Data of the entities covered by consolidation are prepared for the same reporting period and, as a rule, as at the same reporting date. In subsequent periods, the same accounting principles and consolidation methods are applied consistently. Any changes in accounting or consolidation principles, together with their impact on the financial data, are disclosed in the report for the period in which the change occurred.

Other accounting principles

1. Lease agreements and other agreements of a similar nature are classified for balance sheet purposes in accordance with their economic substance and the provisions of the Accounting Act.
2. Financial instruments are recognised and measured in accordance with the Accounting Act and – to the extent applicable to the given entity and the Group – the implementing regulations concerning financial instruments.
3. Write-downs on receivables are made based on an individual assessment of the probability of their payment. The assessment takes into account, among other things, the period overdue, the debtor's financial situation, ongoing debt collection, restructuring, liquidation or bankruptcy proceedings, and any collateral held.
5. The Group applies the principle of materiality. Simplifications provided for by the Accounting Act may be applied, provided they do not have a materially adverse effect on a fair and clear presentation of the Group's financial position and financial result.
6. The Group applies National Accounting Standard No. 3 to uncompleted services, including long-term contracts, whose nature justifies application of this standard.
7. For consolidation purposes, Group entities provide data enabling the reconciliation and elimination of intra-group balances and transactions. Consolidation documentation also includes adjustments arising from the harmonisation of accounting principles, translation of the foreign entity's data, and calculation of goodwill and non-controlling interests.

V. THE ISSUER'S COMMENTARY ON CIRCUMSTANCES AND EVENTS MATERIALLY AFFECTING THE ISSUER'S OPERATIONS, FINANCIAL POSITION AND RESULTS ACHIEVED IN THE GIVEN QUARTER

The second quarter of 2026 was a breakthrough period for Eco5tech S.A. – the Company presented consolidated results for the first time, formally becoming the parent company of a Capital Group. The acquisition of a 65% stake in the Bulgarian technology company Unyware Ltd and the establishment of YourBIM S.A. represent not merely a formal change, but a concrete step in building a diversified, international technology group operating at the intersection of PropTech, IT and BIM.

#finalisation

During the reporting period, the Issuer received from the Contracting Authority – the City of Włocławek – a signed final acceptance protocol confirming completion of the work related to the preparation of design documentation for the investment project entitled „Construction of a tunnel along Wieniecka Street".
Receipt of the final acceptance protocol constitutes formal confirmation of the completion of the design stage of the investment. The design documentation prepared enables the Contracting Authority to proceed to the next stage of the project, i.e. the execution of the construction works related to the tunnel.

Execution of this investment will constitute an important element in the development of the transport infrastructure of the City of Włocławek. Construction of the tunnel along Wieniecka Street will contribute to improved road safety, more efficient traffic flow, and increased efficiency of the road network in this part of the city. Completion of the design work and the possibility of commencing construction works represent an important step in the implementation of an investment of significant importance for the local community and the further development of the city.

Short project name	Tender bid submission date	Contract signing date	Contract value PLN (gross)
„Construction of a tunnel along Wieniecka Street"	10.07.2020	18.09.2020	848 603,86

In Q2 2026, the Company also completed the design work for two investment projects concerning the development of cycling infrastructure in the City of Bydgoszcz, namely: „Development of design documentation for cycling infrastructure in Bydgoszcz, Part 3 – Kolbego Street, section from Waleniowa Street to the city boundary of Bydgoszcz" and „Development of design documentation for cycling infrastructure in Bydgoszcz, Part 2 – Wyzwolenia Street, section from Sudecka Street to the city boundary of Bydgoszcz".

Completion of the design work and acceptance of the prepared documentation by the Contracting Authority enables progression to the next stage in the execution of these projects, including the preparation and conduct of tender procedures for the construction works. This will allow the Contracting Authority to launch procedures for the selection of contractors for the road works related to the construction of the planned cycling infrastructure.

These investments constitute an important element in the development of sustainable transport in Bydgoszcz, contributing to improved road safety, increased availability of alternative forms of mobility, and expansion of a coherent network of cycling routes within the city.

Short project name	Tender bid submission date	Contract signing date	Contract value PLN (gross)
Development of design documentation for cycling infrastructure – Bydgoszcz	20.05.2024	27.06.2024	547 350,00

In the reporting period, the Company also completed the design work for the project entitled „Development of design and cost estimate documentation for University Clinical Hospital No. 1 named after Prof. Tadeusz Sokołowski PUM in Szczecin”.

Completion of the design stage and delivery of the complete design and cost estimate documentation to the Contracting Authority enabled progression to the next stage of the investment, i.e. commencement of preparations for the construction works. As part of the further execution of the investment, the Company will act as design supervisor, providing design support during the course of the construction works, in particular by verifying compliance of the work performed with the design documentation and providing explanations and opinions on the design solutions adopted.

This investment constitutes a significant project related to the development of healthcare infrastructure and the improvement of the operating conditions of the medical facility, and the Company's completion of the design stage is a key element enabling execution of the next phase of this project.

Short project name	Tender bid submission date	Contract signing date	Contract value PLN (gross)
Development of design and cost estimate documentation for University Clinical Hospital No. 1 named after Prof. Tadeusz Sokołowski PUM in Szczecin	11.02.2025	14.04.2025	499 990,00

#milestones

The second quarter was a period in which the Company continued design work, including within the project entitled „Removal of landslides together with the expansion of provincial roads No. 266, 269, 538 and 543 – development of design documentation".

During the reporting period, the Company obtained the Contracting Authority's approval for the Geotechnical Opinion, the road-sector solutions and the updated design work schedule, and applied for an amendment to the agreement. In addition, requests were sent to network operators for Technical Conditions and to the relevant authorities for the opinions necessary to obtain ZRID decisions for all projects, some of which have already been obtained. The Company also submitted Geological Works Programmes and Expert Reports on the causes of the landslides for approval. Following the Contracting Authority's comments, work is underway to update the relevant studies and to prepare further actions necessary to continue the design process.

The work being carried out constitutes further stages in the preparation of documentation enabling execution of the investment related to landslide stabilisation and the expansion of the provincial roads.

Short project name	Tender bid submission date	Contract signing date	Contract value PLN (gross)
Development of design documentation for the removal of landslides together with the expansion of provincial roads No. 266, 269, 538 and 543 – development of design documentation	18.07.2025	03.09.2025	1 380 000,00

In Q2 2026, the Company also carried out work under previously concluded agreements for the Mazowieckie Provincial Road Authority in Warsaw, continuing activities related to the preparation of design documentation for road investments.

Under the project entitled „Development of design documentation for the construction of provincial road No. 637", during the period under review administrative proceedings were initiated by the Head (Wójt) of the Stanisławów Commune concerning the issuance of an environmental decision. Obtaining this decision will constitute an important stage in the investment preparation process, enabling further design work and the completion of subsequent formal and legal steps necessary to prepare the project.

Under the project concerning the development of design documentation for the expansion of provincial road No. 733, on 20 May 2026 the Company submitted an environmental impact report to the Mayor of the Town and Commune of Skaryszew. Submission of this report constituted a further important stage in the design work carried out and an element of the administrative procedure related to the preparation of the investment. The report will form the basis for further processing of the case and for obtaining the required administrative decisions necessary to continue the investment process.

#new projects

In previous reporting periods, the Company submitted a tender for the execution of construction works under the project entitled „Refurbishment of the ground floor of Building E for the needs of the Faculty of Medicine to create a Medical Simulation Centre – Fordon campus, Kaliskiego 7". As a result of the tender procedure, in July 2026 the Company signed an agreement with Bydgoszcz University of Science and Technology (Jan and Jędrzej Śniadecki University).

The subject of the agreement concluded on 21 July 2026 is the execution of construction works comprising the refurbishment of the ground floor of Building E in order to adapt the facility to applicable technical and functional requirements and to create a Medical Simulation Centre for the needs of the Faculty of Medicine of Bydgoszcz University of Science and Technology.

The scope of work includes, in particular, changing the functional layout of the premises together with adapting the technical infrastructure to the user's needs and the Contracting Authority's requirements. As part of the project, the Company is required to carry out the construction works in accordance with the design documentation, comprising detailed design projects for the architectural, structural, sanitary, electrical and telecommunications disciplines, taking into account applicable regulations, technical standards and the visual identification standards of Bydgoszcz University of Science and Technology.

The value of the concluded agreement is PLN 9,212,700.00 gross, and the performance period has been set at 12 months from the date of signing.

Securing this contract is of particular significance for the Company also due to the fact that the Issuer has a branch in Bydgoszcz, constituting a significant organisational and operational base for its activities in the Kuyavian-Pomeranian region. The Company's local presence enables efficient execution of projects on the regional market and also fosters the building of lasting relationships with local partners and public institutions.

Execution of the investment for Bydgoszcz University of Science and Technology is consistent with the Issuer's business profile, which covers the comprehensive execution of construction investments, in particular for public-use, educational and healthcare-related facilities. This contract represents a further step in strengthening the Company's position as a contractor for specialised construction investments and reinforces its presence on the Kuyavian-Pomeranian market.

In the Issuer's assessment, the investment related to the creation of the Medical Simulation Centre is a promising project combining the areas of construction, education and healthcare. Execution of this project may have a positive impact on the Company's further business development and financial position.

Short project name	Tender bid submission date	Contract signing date	Contract value PLN (gross)
Refurbishment of the ground floor of Building E for the needs of the Faculty of Medicine to create a Medical Simulation Centre – Fordon campus, Kaliskiego 7	27.03.2026	21.07.2026	9 212 700,00

#financial results

In Q2 2026, the Company achieved net sales revenue of PLN 1,160,455.71, compared with PLN 1,113,696.35 in the corresponding period of 2025, representing an increase of approximately 4.2%. At the same time, operating costs in the period under review were lower than in the prior year, which contributed to a significant improvement in the result on sales. The loss on sales in Q2 2026 amounted to PLN 113,997.61, compared with PLN 390,500.41 in the corresponding period of 2025.

An improvement was also recorded at the net result level. In Q2 2026, Eco5tech S.A. incurred a net loss of PLN 187,646.15, compared with a net loss of PLN 433,740.57 in Q2 2025. This represents a reduction in the net loss of PLN 246,094.42, i.e. by approximately 56.7%.

On a cumulative basis, for the first half of 2026 the Company recorded a net loss of PLN 592,935.89, compared with a net profit of PLN 510,739.47 in the corresponding period of 2025. This difference results primarily from a high base effect: in H1 2025 the Company recognised one-off other operating income of PLN 1,415,410.52, which did not recur on a comparable scale in 2026 (PLN 30,945.55). Excluding this one-off item, the result on sales remained at a broadly similar level in both periods (PLN -474,463.77 and PLN -470,424.68, respectively), confirming the stability of the Company's core operating activities. At the same time, looking at Q2 2026 alone, in isolation from the prior-year base effect, the Company recorded a clear improvement in both the loss on sales and the net loss compared with the corresponding quarter of 2025.

At the Capital Group level, the consolidated net loss for Q2 2026 amounted to PLN 31,493.53, of which a loss of PLN 87,278.79 was attributable to shareholders of the parent company, while the profit attributable to non-controlling interests amounted to PLN 55,785.26. On a cumulative basis, for the first half of 2026 the consolidated net loss amounted to PLN 436,783.27, including PLN 492,568.53 of loss attributable to shareholders of the parent company.

#outlook for further development

The Company's financial position remains stable. The level of short-term receivables and short-term investments fully covers current liabilities, and the Company's financial liquidity is maintained at an adequate level.

In Q2 2026, the Company continued activities aimed at improving operational efficiency and increasing the profitability of its business. Priority was given to developing competencies in the preparation of comprehensive design documentation and in the provision of services related to the preparation and management of investment processes.

The Issuer consistently improved its processes relating to participation in tender procedures, placing particular emphasis on increasing the effectiveness of winning new contracts, optimising internal processes, and maintaining the high quality of services provided. At the same time, the Company developed cooperation with existing clients and pursued activities aimed at acquiring new business partners.

During the period under review, the Management Board continued activities aimed at maintaining the Company's stable financial position. In connection with the extending timelines for the execution of certain investments and settlements with Contracting Authorities, discussions were held regarding the adjustment of the terms of existing contracts to current market conditions. These activities were aimed at limiting the impact of external factors on the profitability of the projects carried out and maintaining an adequate level of financial liquidity.

The Company continued to hold a portfolio of orders in progress comprising projects at various stages of advancement. Due to their long-term nature, part of the revenue will be recognised in subsequent reporting periods, which provides the Company with predictability of operations and creates a basis for further development.

At the same time, the Issuer pursued active efforts to acquire new contracts and develop cooperation with public and private investors. The Management Board also analysed opportunities to expand the scope of activities into new market segments and technological solutions, including in the PropTech area, which is consistent with the Company's long-term growth strategy and the diversification of revenue sources.

#new directions

As the Issuer indicated in previous periodic reports, Q1 2026 was a period of intensive activities aimed at the Company's further development and the execution of its international expansion strategy. During this time, the Company focused on developing previously established business relationships, as well as on holding discussions and negotiations with potential foreign partners.

In Q2 2026, the Issuer continued the activities initiated in the previous reporting period, focusing on developing the discussions under way, refining the assumptions of the planned undertakings, and preparing the next stages of execution of the adopted growth strategy. The Company consistently pursued activities aimed at creating a lasting basis for starting cooperation on new markets and further increasing the scale of its business.

At the same time, the Company continued initiatives related to the development of its technological business and the search for opportunities to make use of its competencies on foreign markets, striving to build long-term value and to strengthen its position in strategic areas for further development.

An important element of the activities carried out was the further development of cooperation with the Bulgarian company UNYWARE, in which Eco5tech S.A. acquired a 65% stake under an agreement concluded on 31 March 2026. Following formal registration of the transaction in the Bulgarian commercial register on 16 April 2026, the Issuer focused on identifying potential areas of cooperation and making use of the competencies of both entities in the field of modern digital technologies, IT services and solutions supporting the development of the PropTech area.

The investment in UNYWARE remains one of the key elements of the Issuer's growth strategy, the aim of which is to strengthen the Company's technological base, increase its ability to execute projects of an international nature, and build competencies enabling further foreign expansion. The Company's

Management Board assumes that, over the longer term, cooperation with UNYWARE will contribute to increasing the Group's business potential and will create new opportunities for implementing innovative technological solutions.

In Q2 2026, the Issuer continued activities related to the development of YourBIM, established to expand the Group's business in the area of technologies supporting design and investment processes and information management in construction. Following the establishment of the company on 7 May 2026, based on the deed of formation signed by Alicja Gackowska, President of the Management Board of Eco5tech S.A., further organisational work was carried out and the groundwork was prepared for the commencement of operating activities.

YourBIM's share capital amounts to PLN 500,000.00 and is divided into 500,000 ordinary bearer shares of series A, the sole owner of which remains Eco5tech S.A. The company was established for an indefinite period, and its business will focus on the areas of architecture and software development.

The development of YourBIM forms part of the Issuer's long-term strategy, aimed at making use of the potential of digital technologies in the construction sector. A key area of activity of the newly established company is the use of BIM (Building Information Modeling) methodology, one of the most promising solutions supporting the digitalisation of design and investment processes.

BIM technology enables the creation of integrated information models of buildings, combining design, construction and operational data within a single digital environment. This improves cooperation between participants in the investment process, increases the efficiency of project execution, and reduces the risk of errors at the various stages of an investment.

In the Management Board's assessment, the development of competencies in the BIM area constitutes an important direction for the future transformation of the construction industry. This technology creates a basis for the further automation of design processes, the use of data analytics, and integration with building life-cycle management systems. The activities related to the development of YourBIM are aimed at building the Issuer's competencies in modern technologies and increasing its potential for executing innovative projects in subsequent periods.

#innovation

The Company consistently develops its business in the field of technological innovation, focusing on improving the solutions it offers and adapting them to the changing needs of the market and the expectations of customers. The Issuer actively seeks new opportunities for cooperation on both the domestic and foreign markets, expanding its network of business contacts and strengthening its position in the field of modern technologies for the real estate sector.

As part of the execution of its adopted growth strategy, the Company also participates in industry events bringing together representatives of the construction, real estate and new technology sectors. This activity enables ongoing monitoring of market trends, the exchange of experience with experts, and the identification of solutions that can be used in the Issuer's further business development.

In Q2 2026, the Company continued activities related to the development, promotion and commercialisation of PropTech solutions, aimed at increasing the efficiency of real estate management and improving the comfort of building users. An important event in this respect was Eco5tech S.A.'s participation in the #PropertyTour2026 initiative organised by Digital Real Estate, during which the Company presented the practical application of technologies supporting building management.

As part of the event, the Issuer presented its approach to the use of environmental data, monitoring of indoor parameters, and integration of building systems in order to support decision-making processes and improve the quality of the working environment for users. Particular emphasis was placed on the practical use of available data, real-time analysis of environmental parameters, and the effective combination of existing technological solutions within comprehensive building management.

A further element of the Company's activity in the period under review was co-authoring and publishing the report „Indoor Environmental Quality. Technologies for Real Estate", prepared in cooperation with industry partners. The publication focuses on the importance of indoor environmental quality in buildings and the role of modern technologies in monitoring and optimising the conditions of space use.

The report covers issues related, among others, to the use of indoor air quality (IAQ) monitoring systems, environmental sensors, real-time data, and the integration of these solutions with building management systems. The purpose of the publication was to draw attention to the growing importance of technologies supporting user comfort, the operational efficiency of facilities, and the achievement of ESG-related objectives.

The activities undertaken by the Issuer form part of a long-term strategy of building competencies in the PropTech area and strengthening Eco5tech S.A.'s position as an entity developing solutions supporting the digitalisation of the real estate market. The Company's activity in this regard is aimed at increasing brand recognition, developing relationships with market participants, and creating a basis for the further commercialisation of innovative technological solutions.

VI. POSITION REGARDING THE POSSIBILITY OF ACHIEVING PUBLISHED FORECASTS OF RESULTS FOR THE GIVEN YEAR IN LIGHT OF THE RESULTS PRESENTED IN THE QUARTERLY REPORT

The Issuer has not published financial forecasts for 2026.

VII. DESCRIPTION OF THE STATE OF IMPLEMENTATION OF THE ISSUER'S ACTIVITIES AND INVESTMENTS AND THE SCHEDULE FOR THEIR EXECUTION

Not applicable.

The Issuer's Information Document did not contain the information referred to in § 10 item 13a) of Appendix No. 1 to the ASO Rules.

VIII. INFORMATION ON ACTIVITY IN THE FIELD OF IMPLEMENTING INNOVATIVE SOLUTIONS IN THE ENTERPRISE

Given the ongoing development of technology and smart building solutions, the Issuer is developing its business in the area of PropTech (Property Technology), creating innovative technologies supporting the construction and real estate industry. The Issuer also uses new technologies in the preparation of design documentation, applying innovative solutions that primarily affect ecology and environmental protection as well as the sense of safety and working comfort in buildings, while also developing its own proprietary designs.

The Company is currently developing and refining its proprietary PropTech solutions, aiming to develop innovative tools supporting energy efficiency and smart building management, which is intended to contribute to the creation of more sustainable and ecologically efficient living and business spaces, i.e.:

- Utility consumption monitoring and analysis system – MCA5tech (Multi Consumption Analyzer)
  This is a tool providing continuous monitoring of utility consumption in buildings. The system is designed for the local collection and recording of data from measuring devices, which can be used for advanced utility consumption analyses. The system enables the tracking and analysis of utility consumption, allowing the identification of areas where savings can be introduced and optimisation carried out. Use of the system supports activities in achieving sustainable development objectives.
  The Issuer is working on establishing cooperation with potential business partners for the commercialisation of this product. The Company analyses the possibilities and needs of users in order to create versatile tools effectively supporting business activities and processes.

- A system providing building users with safety in sanitary terms.
  The solution being developed is a system intended for use in construction for the purposes of sanitary analysis, taking into account disinfection, air exchange, and optimisation of the movement of key users and guests around the facility. As a result of the work, an integrated system has been developed based on advanced IT technologies, integrating analytical systems and research products, used for the analysis and monitoring of epidemiological risk in a building.
  The Company plans to increase its competitiveness through the development and implementation of the solution developed. The solution developed is being prepared for use in a real business environment.

IX. DESCRIPTION OF THE ORGANISATION OF THE ISSUER'S CAPITAL GROUP, SPECIFYING THE ENTITIES SUBJECT TO CONSOLIDATION AND THE ENTITIES NOT COVERED BY CONSOLIDATION

In connection with the acquisition of shares in Unyware Ltd and the establishment of the subsidiary YourBIM S.A., Eco5tech S.A. has formed a Capital Group, in which it acts as the parent company. Consequently, starting from the quarterly report for Q2 2026, the Issuer presents financial data both on a standalone and a consolidated basis, covering the data of the Issuer and the entities forming part of the Capital Group.

As at 30 June 2026, the Eco5tech S.A. Capital Group comprises: Eco5tech S.A. as the parent company, and YourBIM S.A. and Unyware Ltd as subsidiaries.

Eco5tech S.A. holds a 100.00% interest in the share capital of YourBIM S.A. and 100.00% of the votes at that company's General Meeting. In the case of Unyware Ltd, the Issuer holds a 65.00% interest in the share capital and 65.00% of the voting rights at the Shareholders' Meeting.

In connection with the above, from Q2 2026 the Capital Group is required to prepare and present financial information on a consolidated basis, in accordance with the applicable financial reporting regulations. The consolidated data presented in this report cover the financial data of Eco5tech S.A. and the data of the subsidiaries for the period from the date control over them was obtained by Eco5tech S.A. to 30 June 2026.

Due to the fact that the Capital Group was formed in Q2 2026, the consolidated data are not comparable with the data for the corresponding period of the prior year. In order to ensure comparability of the data presented, the standalone data of Eco5tech S.A. for the corresponding period are presented as comparative data in the relevant places in the report.

Entity:	**YourBIM S.A.**
Registered office:	Warsaw, Poland
Address:	ul. Aleje Jerozolimskie 44, 00-024 Warsaw
KRS:	0001248262
Share capital:	PLN 500,000.00
Business activity:	Other engineering activities and related technical consultancy

Entity:	**Unyware Ltd**
Registered office:	Sofia, Bulgaria
Address:	Sofia 1303, Sofia Capital Province; Sofia Capital Municipality, Vazrazhdane District, Inzh. Ivan Ivanov St. No. 70
EIK/PIK:	206753583
Share capital:	EUR 14,300.00
Business activity:	Implementation of smart warehousing services, computer programming, and any other activity not prohibited by the law of the Republic of Bulgaria.

X. INDICATION OF THE REASONS FOR NOT PREPARING CONSOLIDATED FINANCIAL STATEMENTS BY THE PARENT ENTITY, OR THE REASONS FOR EXEMPTION FROM CONSOLIDATION WITH RESPECT TO EACH SUBSIDIARY NOT COVERED BY CONSOLIDATION

Not applicable.

XI. SELECTED FINANCIAL DATA OF ALL SUBSIDIARIES OF THE ISSUER NOT COVERED BY CONSOLIDATION

Not applicable.

XII. INFORMATION ON THE ISSUER'S SHAREHOLDER STRUCTURE, INDICATING SHAREHOLDERS HOLDING, AS AT THE DATE OF SUBMISSION OF THE REPORT, AT LEAST 5% OF THE VOTES AT THE GENERAL MEETING

In Q2 2026, there were no changes in the structure of the main shareholders.

The shareholder structure as at 13.08.2026 is as follows:

Shareholder	Number of shares	% of share capital	Number of votes	% of votes
Nicolay Mayster (through: VESTED PRIVATE EQUITY SCSp)	2 636 480	48,82%	3 136 480	49,01%
Kamil Rosiak	500 000	9,26%	1 000 000	15,62%
Alicja Gackowska – President of the Management Board	324 000	6,00%	324 000	5,06%
Other	1 939 520	35,92%	1 939 520	30,31 %
Total	**5 400 000**	**100,00%**	**6 400 000**	**100,00%**

XIII. INFORMATION ON THE NUMBER OF PERSONS EMPLOYED BY THE ISSUER, CONVERTED INTO FULL-TIME EQUIVALENTS

Data as at the end of Q2 2026.

Form of employment	Number of persons employed	Number of full-time equivalents
Employment contract	*8*	*7*
Civil law contract	*40*	----

Warsaw, 13.08.2026

Alicja Gackowska

President of the Management Board