Report for the period
1 January 2026 – 30 June 2026

14-th August 2026

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1. General information about the Company

1.1 Company details

Company name:	Agroliga Group PLC
Seat:	Nicosia, Cyprus
Address:	Boumpoulinas, 11, 1st floor, P.C. 1060, Nicosia, Cyprus
E-mail:	info@agroliga.com.ua
www:	www.agroliga.com.ua

Source: Issuer

1.2 Company profile

Agroliga Group ("Group") is Ukraine based company conducting food and agricultural business. The Group produces sunflower oil and different grains. The Group consists of twelve companies:

- Agroliga Group PLC – the holding company based in Cyprus;
- Agroliga operating in Ukraine. It conducts plant production;
- Mechnikovo operating in Ukraine. It specializes in milk cows breeding and plant production;
- Agrokom Novaya Vodolaga operating in Ukraine. It conducts sunflower oil production;
- Group of Companies Agroliga LLC– the holding company based in Ukraine.
- VostokAgroKontrakt operating in Ukraine. It conducts plant production;
- Mayak operating in Ukraine and conducts plant production. It was added to Group in August 2015.
- Agroliga-Trade LLC operating in Ukraine. It focuses on sales and trading services for other companies in the Group.
- LLC "AGL Energy" - is based in Ukraine, the main activity of the enterprise will be the production and sale of electricity.
- LLC "Novovodolazkyi khlibopryimalnyi punkt" operating in Ukraine. It focuses on storage of grain crops.

1.3 Management Board

Oleksander Berdnyk - Chairman of the Board of Directors

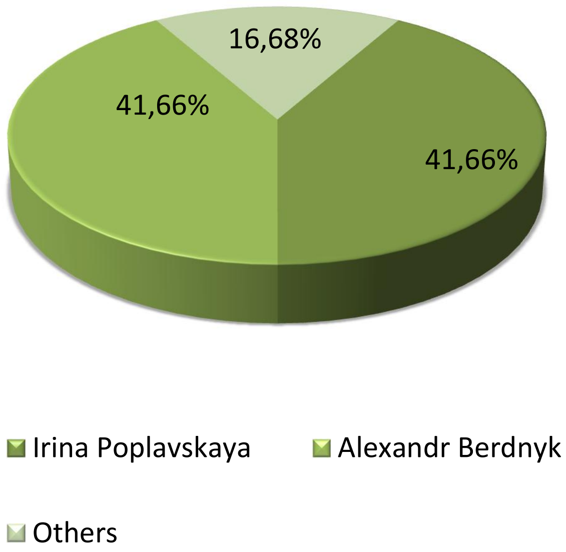
Bizserve Investments Limited – Member of the Board of Directors

Bizserve Management Limited – Member of the Board of Directors

1.4 Shareholder structure

Table 1 - The Shareholding structure of the Issuer, indicating shareholders holding at least 5% of the votes at the date of report (as of 14/08/2026)

Stockholder	Number of shares	Number of votes at the general meeting	Participation in share capital	Participation in the total number of votes at the general meeting
Olexandr Berdnyk	640 750	640 750	41,66%	41,66%
Irina Poplavskaya	640 750	640 750	41,66%	41,66%
Free float	256 300	256 300	16,68%	16,68%
ALL	**1 537 800**	**1 537 800**	**100%**	**100%**



1.5 Persons employed

There are 436 persons employed by Agroliga group as at 14/08/2026 (FTE, including all the Group's companies)

CATEGORY	14/08/2026
ADMINISTRATION	58
PRODUCTION EMPLOYEES	291
SUPPORT	87
TOTAL	436

2. Condensed Standalone Financial Statement for the 2Q2026

Tables below provide condensed interim financial statements of Agroliga Group PLC, in accordance with International Financial Reporting Standards for a 2Q 2026 (period ended 30 June 2026). All data are presented in thousand EUR.

2.1 CONDENSED STANDALONE STATEMENT OF COMPREHENSIVE INCOME AND FINANCIAL POSITION

Statement of comprehensive income
for the period began 01 January ended 30 June 2026

	Note	30 June 2026	30 June 2025
		€000	€000
Continuing operations			
Sales revenue		13 917	8 073
Loan interest income		10	10
Cost of sales		(13 868)	(8 036)
Profit from investment activities		-	-
Income from change in fair value of agricultural		-	-
Gross profit		**59**	**47**
Other operating income/(expenses), net		-	2
Net foreign exchnge profit/loss		(88)	469
Selling and distribution costs		-	-
Administrative expenses		(35)	(54)
Operating profit		**(64)**	**465**
Financial income/(expenses), net		(5)	(3)
Exchange rate differences, net		-	-
Profit before tax from continuing operations		**(69)**	**462**
Income tax expense		(27)	
Profit for the year from continuing operations		**(95)**	**462**
Other comprehensive income for the year		**-**	**-**
Exchange difference on translating foreign operations		-	-
Total other comprehensive income for the year		**-**	**-**
Total comprehensive income for the year, net of tax		**(95)**	**462**
Total comprehensive income attributable to			
Equity holders of the parent		**(95)**	**462**
Non-controlling interest		**-**	**-**

Statement of comprehensive financial position for the period ended 30/06/2026 and 31/12/2025

Statement of financial position

for the period began 01 January ended 30 June 2026

	30 June 2026	31 Dec 2025
Assets	**€ 000**	**€ 000**
Non-current assets		
Property, plant and equipment	821	1 682
Investments in subsidiaries	1 793	111
Total non-current assets	2 614	1 793
Current assets		
Current biological assets	0	0
Inventories	0	0
Receivables	1 812	2 205
Loans receivable	580	580
Cash and cash equivalent	1 606	55
Total current assets	3 998	2 840
Total assets	6 612	4 633
Equity and liabilities		
Share capital	31	31
Share premium	953	953
Retained earnings (accumulated losses)	(262)	(168)
Total equity	722	816
Current liabilities		
Trade and other payables	5 879	3 795
Tax Payable	11	22
Total equity and liabilities	6 612	4 633

2.2 CONDENSED STANDALONE STATEMENT OF CASHFLOW

Statement of cash flows for the period from 01.01.2026 to 30.06.2026

Statement of cash flows
for the period began 01 January ended 30 June 2026

	Note	30 June 2026 €000	30 June 2025 €000
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		**(69)**	**462**
Non-cash adjustment to reconcile profit before tax to net cash flows			
Depreciation and impairment of property, plant and equipment			-
Unrealised exchange loss/(profit)		88	(469)
Interest income		(10)	(10)
		9	**(18)**
Changes in working capital:			
(Increase)/decrease trade and other receivables		393	(1 037)
Increase/(decrease) in trade and other payables		2 085	(657)
Interest received		10	10
Income tax		(38)	
Net cash flows from operating activities		**2 460**	**(1 701)**
CASH FLOW FROM INVESTING ACTIVITIES			
Loans granted			
Investments in property, plant and equipment		861	
Investments in subsidiaries		(1 682)	(533)
Net cash flows used in investing activities		**(821)**	**(533)**
CASH FLOW FROM FINANCING ACTIVITIES			
Unrealised exchange (loss)/profit		(88)	469
Dividends paid		-	
Net cash flows from/(used in) financing activities		**(88)**	**469**
Net increase in cash and cash equivalents		1 551	(1 765)
Cash and cash equivalents at beginning of the year		55	2 236
Cash and cash equivalents at the end of the year		**1 606**	**471**

2.3 CONDENSED STANDALONE STATEMENT FOR CHANGES IN EQUITY

Statement of changes in equity for the period from 01.01.2026 ended 31.03.2026

Statement of changes in equity
for the period began 01 January ended 30 June 2026

	Share capital	Share premium	Retained earnings/ Accumulated losses	Total
Balance at 31 December 2024	**31**	**953**	**(413)**	**570**
Net profit for the year	-	-	246	246
Total comprehensive income for the year, net of tax	-	-	246	246
Dividends paid				
Balance at 31 December 2025	**31**	**953**	**(167)**	**816**
Income for the period			-	-
Loss for the period	-	-	(95)	(95)
Total comprehensive income for the year, net of tax			(95)	(95)
Dividends paid				
Balance at 30 June 2026	**31**	**953**	**(262)**	**722**

3. Condensed Financial Statements

Tables below provide data from condensed consolidated interim financial statements, prepared in accordance with International Accounting Standard for 1Q 2026 (period ended March 31, 2026). The condensed consolidated interim financial statements and comprehensive income position as well as consolidated statement for changes in equity present comparative data for 31.03.2026. All data are presented in thousand EUR.

3.1 CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Condensed statement of profit or loss and other comprehensive income for the period from 01/01 to 30/06 of 2026 year (with comparative data)

	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
	€000	€000
Continuing operations		
Sales revenue	34 614	23 501
Cost of sales	(31 511)	(22 701)
Income (expenses) from change in fair value of biological assets agricultural products	-	-
Gross profit	**3 103**	**800**
Administrative expenses	(592)	(633)
Distribution expenses	(862)	(527)
Other operating income/(expenses), net	267	1 068
Operating profit	**1 831**	**708**
Non-operational income/(expenses), net		
Financial income/(expenses), net	(600)	151
Exchange rate differences, net	(214)	(450)
Profit before tax from continuing operations	**1 102**	**409**
Income tax expense	(89)	(26)
Profit for the year from continuing operations	**1 013**	**383**
Profit for the year attributable to		
Equity holders of the parent	1 072	326
Non-controlling interest	(59)	57

3.2 CONDENSED STATEMENT OF FINANCIAL POSITION

Condensed statement of financial position

as at 30 June 2026 and 31 December 2025 (with comparative data)

	30 June, 2026	31 December, 2025
Assets	€000	€000
Non-current assets		
Property, plant and equipment	29 594	30 461
Right-of-use assets	322	330
Biological assets		
Non-current loans receivable	-	
Deferred tax assets	137	141
Total non-current assets	30 053	30 932
Current assets		
Inventories and work in progress	9 749	14 033
Current biological assets		
Trade and other receivables	16 043	9 341
Cash and cash equivalent	1 814	401
Total current assets	27 606	23 775
Total assets	57 659	54 707
Equity and liabilities		
Share capital	31	31
Share premium	953	953
Translation reserve	(25 589)	(22 985)
Retained earnings	47 132	46 060
Equity attributable to equity holders of the parent	22 527	24 059
Non-controlling interests	2 537	2 596
Total equity	25 064	26 655
Non-current liabilities		
Borrowings	1 221	1 508
Long-term portion of lease liabilities	390	401
Deferred tax liability	2 597	2 666
Total non-current liabilities	4 208	4 575
Current liabilities		
Trade and other payables	15 697	10 894

Interest-bearing loans and borrowings	**104**	**107**
Borrowings	**12 509**	**12 392**
Provisions	**77**	**84**
Total current liabilities	**28 387**	**23 477**
Total equity and liabilities	**57 659**	**54 707**

3.3 CONDENSED CONSOLIDATED STATENT OF CASHFLOW

Condensed statement of cash flows for the period ended 30.06.2026 with comparative data

Condensed statement of cash flows

for the period from 01/01 to 30/06 of 2026 year

€ '000	**01/01/2026 - 30/06/2026**	**01/01/2025 - 30/06/2025**
Cash flows from operating activities		
Profit before tax	**1 102**	**409**
Adjustments for:		
Depreciation of property, plant and equipment	693	2 188
Changes in the reserve of doubtful debts	-	-
Losses/gain on current assets sold		
Exchange rate differences, net	214	450
Income from previously written off assets		
Income from whrite-off accounts payable Changes in deferred taxes	(65)	(54)
Income from change in fair value of biological assets	-	-
Exchange difference arising on the translation of assets on foreign currencies	-	-
Interest income	(10)	(10)
Interest expense	522	328
Cash flows from operations before working capital changes	**2 456**	**3 311**
Decrease/(increase) in inventories and work in progress	4 284	857
Decrease/(increase) in trade and other receivables	(6 702)	(923)
Decrease/(increase) in biological assets		(206)
(Decrease)/increase in trade and other payables	4 281	(3 695)
Cash flows from operations	**4 319**	**(656)**
Income tax paid	(89)	
Net cash flows from operating activities	**4 230**	**(656)**
Cash flows from investing activities		
Payment for purchase of property, plant and equipment	(2 139)	(2 396)
Proceeds from disposal of property, plant and equipment	-	-
Loans granted	-	-
Interest received	10	10

Net cash flows used in investing activities	**(2 129)**	**(2 386)**
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds of borrowings	7 419	8 654
Repayment of borrowings	(7 286)	(7 073)
Interest paid		
Suspense account (pending correction of Depreciation, Minority interest and share capital)		
Net cash flows (used in)/from financing activities	**133**	**1 581**
Net increase (decrease) in cash and cash equivalents	**2 234**	**(1 461)**
Cash at beginning of the year/period	401	2 689
Effect of exchange rates fluctuations on cash	(821)	(305)
At end of the year/period	**1 814**	**923**

3.4 CONDENSED CONSOLIDATED STATEMENT FOR CHANGES IN EQUITY

Condensed consolidated statement for changes in equity for the period ended 30/06/2026

Condensed statement for changes in equity for the period from 01/01 to 30/06 of 2026 year

	Attributable to equity holders of the Company					
	Share capital	Share premium	Translation reserve	Retained earnings	Non-controlling interests	Total
	€000	**€000**	**€000**	**€000**	**€000**	**€000**
Balance at 31 December 2024	**31**	**953**	**(19 743)**	**46 193**	**1 919**	**29 353**
Balance at 1 January 2025 as previously reported	**31**	**953**	**(19 743)**	**46 193**	**1 919**	**29 353**
Net profit the period	-	-	-	1 139	677	1 816
Exchange difference on the translation	-	-	(3 242)		-	(3 242)
Acquisition of new companies				(1 272)		(1 272)
Balance at 31 December 2025/1 January 2026	**31**	**953**	**(22 985)**	**46 060**	**2 596**	**26 655**
Net profit the period	-	-	-	1 072	(59)	1 013
Exchange difference on the translation	-	-	(2 604)	-	-	(2 604)
Balance at 30 June, 2026	**31**	**953**	**(25 589)**	**47 132**	**2 537**	**25 064**

Source: Issuer

Statements were prepared according rules of IAS 34. There were no changes in accounting policy of the Group during period 01/01/26-30/06/26. More detailed Group's accounting policy is described in audited annual report of the Group.

Exchange rate effect was noted in Statement of financial position.

Aleksandr Berdnyk

Chairman of the Board of Directors