INVESTMENT FRIENDS CAPITAL SE

INVESTMENT FRIENDS CAPITAL SE FINANCIAL REPORT
FOR THE THREE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

PREPARED IN ACCORDANCE WITH
INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

Tallinn, 27/11/2026

INVESTMENT FRIENDS CAPITAL SE
FINANCIAL REPORT
for the three-month period ended 30 September 2026

INVESTMENT FRIENDS CAPITAL SE

Financial year start: 01 July 2026

Financial year end: 30 June 2027

Registration code: 14618005

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

E-mail: biuro@ifcapital.pl

Website: www.ifcapital.pl

Principal business activity: As at 30 September 2026, the Company's principal business activity registered in Estonia was "*Other credit granting*".

Supervisory Board: Małgorzata Patrowicz, Jacek Koralewski, Martyna Patrowicz, Wojciech Hetkowski

Management Board: Damian Patrowicz

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SELECTED FINANCIAL DATA	Three months ended 30 September 2026 (in EUR thousand)	Three months ended 30 September 2025 (in EUR thousand)
Interest income	2	22
Operating profit (loss)	-1	19
Profit (loss) before tax	-1	19
Net cash flows from operating activities	3	-1
Change in cash and cash equivalents	3	-1
Total assets*	419	420
Current liabilities*	4	4
Share capital*	160	160
Number of shares*	1 600 000	1 600 000

*For balance sheet items marked with an asterisk, the figures presented in the second column are as at 30 June 2026.

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for the three-month period ended 30 September 2026

1.1 Statement of financial position

STATEMENT OF FINANCIAL POSITION	As at 30/09/2026 unaudited (EUR thousand)	As at 30/06/2026 unaudited (EUR thousand)
Assets		
Non-current assets	**0**	**0**
Current assets	**419**	**420**
Current financial assets	413	417
Cash and cash equivalents	4	1
Short-term prepayments	2	2
Total assets	**419**	**420**
Equity and liabilities		
Equity	**415**	**416**
Share capital	160	160
Foreign currency translation reserve	-3 461	-3 461
Share premium	9 421	9 421
Other reserves	56	56
Retained earnings / Accumulated losses	-5 761	-5 760
Current liabilities	**4**	**4**
Trade payables	4	4
Total equity and liabilities	**419**	**420**
Book value	**415**	**416**
Number of shares	**1 600 000**	**1 600 000**
Book value per share (EUR)	**0,26**	**0,26**

1.2 Statement of Profit or Loss and Statement of Comprehensive Income

STATEMENT OF PROFIT OR LOSS	01/07/2026 - 30/09/2026 (unaudited) (EUR thousand)	01/07/2025 - 30/09/2025 (unaudited) (EUR thousand)
Interest income	**2**	**22**
Gross profit (loss) on sales	**2**	**22**
Administrative expenses	3	3
Operating profit (loss)	**-1**	**19**
Profit (loss) before tax	**-1**	**19**
Profit (loss) for the period	**-1**	**19**
Net profit (loss)	**-1**	**19**
Weighted average number of ordinary shares	**1 600 000**	**3 113 500**

STATEMENT OF COMPREHENSIVE INCOME	01/07/2026 - 30/09/2026 (unaudited) (EUR thousand)	01/07/2025 - 30/09/2025 (unaudited) (EUR thousand)
Profit (loss) for the period	**-1**	**19**
Other comprehensive income, including:	**0**	**-1 687**
- Foreign currency translation differences - will not be reclassified to profit or loss	0	-1 687
Total comprehensive income for the period	**-1**	**-1 668**

1.3 Statement of Changes in Equity

STATEMENT OF CHANGES IN EQUITY	01/07/2026 - 30/09/2026 (unaudited) (EUR thousand)	01/07/2025 - 30/09/2025 (unaudited) (EUR thousand)
Equity at the beginning of the period	**416**	**3 916**
Share capital at the beginning of the period	**160**	**451**
Changes in share capital	**0**	**-151**
decrease (due to)	0	151
a) Cancellation of treasury shares	0	151
Share capital at the end of the period	**160**	**300**
Share premium at the beginning of the period	**9 421**	**9 421**
Share premium at the end of the period	**9 421**	**9 421**
Other reserves at the beginning of the period	**56**	**56**
Other reserves at the end of the period	**56**	**56**
Retained earnings / Accumulated losses at the beginning of the period	**-5 760**	**-5 581**
Changes in retained earnings resulting from profit or loss for the period	**-1**	**19**
increase (decrease) (due to)	-1	19
a) Profit/loss for the period	-1	19
Retained earnings / Accumulated losses at the end of the period	**-5 761**	**-5 562**
Foreign currency translation reserve at the beginning of the period	**-3 461**	**-431**
Changes in exchange differences	**0**	**-1 687**
decreases	0	1 687
Foreign currency translation reserve at the end of the period	**-3 461**	**-2 118**
Equity at the end of the period	**415**	**2 097**

1.4 Statement of Cash Flows

STATEMENT OF CASH FLOWS	01/07/2026 - 30/09/2026 (unaudited) (EUR thousand)	01/07/2025 - 30/09/2025 (unaudited) (EUR thousand)
Operating activities		
A.I. Profit (loss) before tax	**-1**	**19**
A.II. Total adjustments	**4**	**-20**
Interest and share of profits (dividends)	-1	-22
Repayments received	5	1
Change in provisions	0	-13
Change in receivables and prepayments	0	-1
Change in liabilities	0	1 852
Change in accrued expenses	0	1
Other adjustments	0	-1 795
Foreign exchange differences	0	-43
A.III. Net cash flows from operating activities	**3**	**-1**
B. Foreign exchange differences	**0**	**0**
Total net cash flows (A.III. +/- B.)	**3**	**-1**
Net change in cash and cash equivalents	**3**	**-1**
Cash and cash equivalents at the beginning of the period	**1**	**1**
Cash and cash equivalents at the end of the period	**4**	**0**

Tallinn, 2026-11-27

Signature of the Management Board Member

Damian Patrowicz ***Management Board Member***

Full name ***Position/Function***