IDL Diagnostics

INTERIM REPORT Q2 2026

April – June

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FINANCIAL INFORMATION

IR CONTACTS

Gustav Sten, CEO, Email: gustav.sten@idldiagnostics.com
Erika Nemeti, Communications & IR Director,
Email: erika.nemeti@idldiagnostics.com

All reports are published on the company's website
https://idldiagnostics.com/investors/financial-reports/

FINANCIAL CALENDAR

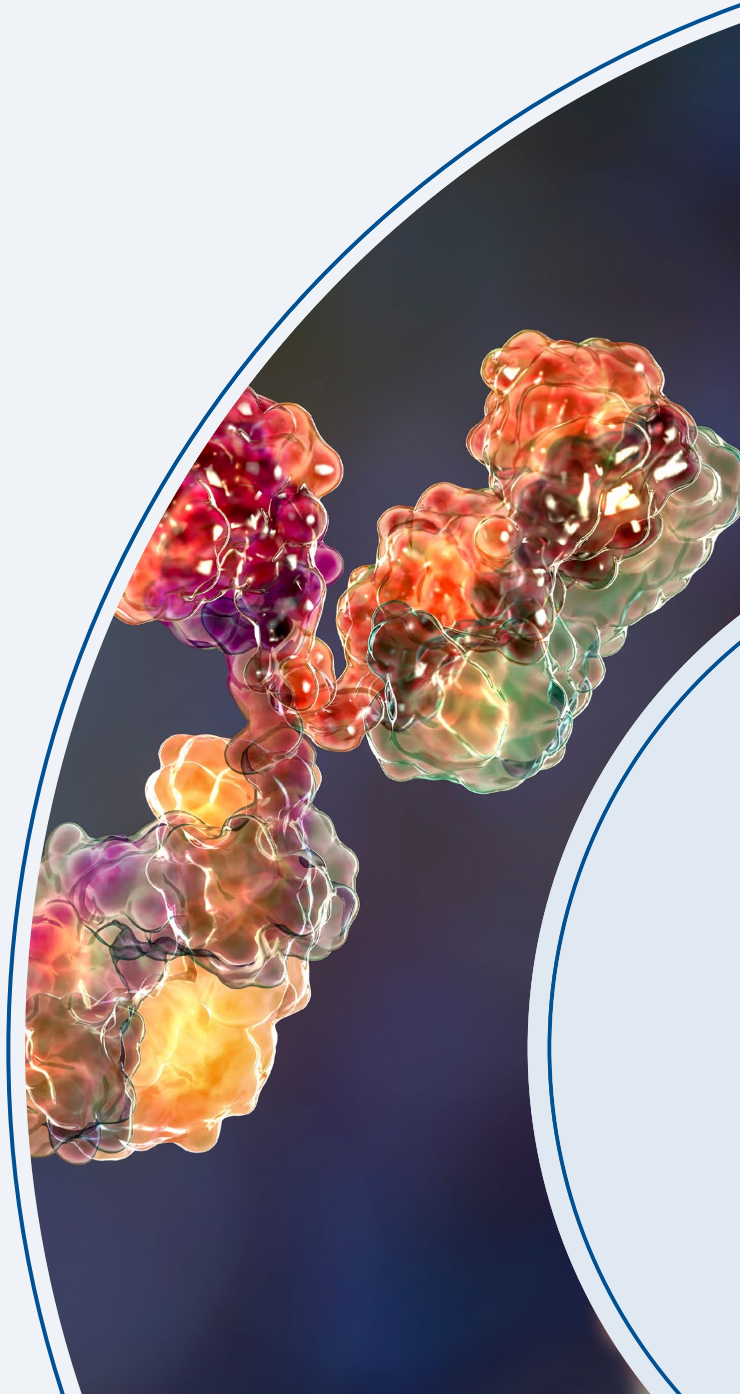
November 5, 2026: Interim Report Q3 2026
February 18, 2027: Year-End Report 2026

HIGHLIGHTS DURING THE SECOND QUARTER

Gustav Sten new CEO of IDL Diagnostics
On May 28, Gustav Sten assumed the position of new CEO of IDL. After eight years with the company, most recently as Chief Marketing Officer (CMO), he succeeded Anders Hultman.

Strong revenue increase
Revenue increased by 43.5 percent during the second quarter of 2026 compared with the corresponding period of the prior year. At the same time, the gross margin strengthened to 59.9 percent, compared with 47.3 percent in Q2 2025.

Visit to Indonesia and the Philippines
In May, IDL Diagnostics visited distributors, hospitals and clinics in Indonesia and the Philippines to strengthen partnerships, discuss business development, and identify new opportunities in fields such as oncology. The visits provided valuable insights into market needs and the use of TUBEX in laboratory environments, which will contribute to the company's continued development in the region.



Cost-effective diagnostics that save lives

Early diagnosis is crucial in both cancer and infectious diseases. Disease progression must then be monitored over time so that treatment can be adjusted accordingly. Diagnostics are often vital for the patient's survival and continued quality of life. IDL Diagnostics' vision is to save more lives through better and earlier diagnostics.

IDL Diagnostics is a company active in the field of in vitro diagnostics
(IVD), with its primary focus on urology and infectious diseases. The product portfolio includes easy-to-use rapid tests, laboratory assays and tests for automated platforms designed to identify serious diseases. The most important products in the company's portfolio are UBC®, TK 210 and TPS® in urology and TUBEX® in infectious diseases.
The Group consists of the Parent Company IDL Diagnostics AB (publ), the subsidiary IDL Biotech and the associate Concile Global, with IDL Biotech conducting the operational activities.

Product development and innovative improvements, carried out in close collaboration with researchers and physicians at leading universities and hospitals, are central to IDL Diagnostics' operations and aim to enhance the potential for early disease detection. Through an agile organization, the company drives the development of new diagnostic solutions that meet the growing need for early and accurate detection. With a growing market, strong sales growth, a solid cash position and a clear strategy for innovation and expansion, IDL Diagnostics is an attractive investment in the future of precision medicine and health.

The goals going forward are to strengthen its presence in existing markets, obtain market approvals in new priority areas and continuously develop the next generation of diagnostics. The ambition is to establish the company's diagnostics as the standard within prioritized areas. IDL Diagnostics (IDLDX) is listed on Nasdaq First North Growth Market.

Summary

THE GROUP IN BRIEF

SEK thousand	Apr–Jun 2026	Apr–Jun 2025	Jan–Jun 2026	Jan–Jun 2025	Jan–Dec 2025
Net sales	14,556	10,143	31,294	25,451	53,108
Operating profit/loss	–1,094	–5,045	129	–7,548	–11,996
Profit/loss for the period	–1,076	–5,081	135	–7,603	–12,151
Earnings per share, basic and diluted, SEK	–0.00	–0.02	0.00	–0.03	–0.05
Equity ratio, %	84.7%	84.5%	84.7%	84.5%	83.8%
Cash flow from operating activities	–1,439	–1,289	699	–1,897	–7,598
Cash flow for the period	–2,020	–2,205	–1,260	–3,520	–11,210
Cash and cash equivalents	35,314	44,265	35,314	44,265	36,574
EBITDA	–148	–4,137	2,010	–5,730	–8,356

Events during the period

APRIL–JUNE 2026

April 13: The Nomination Committee presented its proposal for the company's Board of Directors for the 2026 Annual General Meeting.

April 14: CEO Anders Hultman presented the company at Redeye Nordic Growth AB's Healthcare Day.

April 22: The company published the 2025 Annual Report.

April 29: The company published the notice of the 2026 Annual General Meeting.

May 13: The company published the Interim Report Q1, January 1–March 31, 2026.

May 19: The company announced that Gustav Sten will assume the position of new CEO.

May 20: IDL Diagnostics announced that they will hold an open house in connection with the Annual General Meeting.

May 26: The company published an interview with Gustav Sten together with Redeye Nordic Growth AB.

May 28: The company published the report from the 2026 Annual General Meeting.

May 29: IDL Diagnostics visited Indonesia and the Philippines and met

EVENTS DURING THE PERIOD JANUARY–MARCH

Feb 5: IDL Diagnostics formed a joint venture company with Concile GmbH.

Feb 26: The company published the interim report for the fourth quarter of 2025.

Mar 5: Anders Hultman announced that he is stepping down as the company's CEO.

EVENTS AFTER THE END OF THE PERIOD

Aug 18: IDL Diagnostics starts partnership with Analyst Group for equity research coverage

IDL Diagnostics initiates a collaboration with Analyst Group for analyst coverage and investor communications, whereby the company's upcoming reports and key events will be monitored through regular analyses. The change does not affect Redeye's role as Certified Adviser, which remains unchanged.

A strong foundation for continued growth

On May 28, I had the privilege of assuming the role of Chief Executive Officer of IDL Diagnostics after eight years with the company. Drawing on my experience from these years and close collaboration with our partners and customers, I enter this position with a solid understanding of our strengths, opportunities, and the strategic priorities necessary to create long-term sustainable growth.

I am pleased to report that we continued to demonstrate strong sales growth during the second quarter, supported by a robust order intake that provides positive momentum heading into future periods. Particularly encouraging is the ongoing development within our urology segment, where sales increased by 50 percent compared with the same period of the prior year. Our portfolio within infectious diseases also delivered stable growth of 32 percent. The continued demand for our products is a testament to the strong value proposition we offer and the trust customers have in our diagnostic solutions.

Strong partnerships for international expansion

A central part of our long-term strategy is the continued development of our collaborations within Concile Global. In recent years, we have seen growing demand for reliable and clinically proven rapid tests across multiple product segments. We are now focusing on strengthening the global reach of our rapid test portfolio and leveraging the opportunities this market development has created.

These efforts will include increasing our local presence, as well as targeted training and marketing efforts in prioritized markets.

Significant opportunities ahead

In China, we remain highly active in market preparation activities ahead of the planned launches of TK1 CLIA and UBC CLIA. These projects represent important milestones in our strategy to strengthen our presence in automated diagnostics. At the same time, we continue to support commercial activities related to TPS CLIA, working closely with our partners to increase market awareness and build momentum ahead of broader commercialization efforts.

Our well-established brands and the proven clinical performance of our tests provide strong foundations to expand into new markets and enhance the adoption of our technologies through both new and existing partnerships.

Well positioned for the future

In the longer term, I see great potential to create additional value from our established product portfolio. IDL Diagnostics has several strong brands and clinically proven biomarkers with possible applications extending beyond their current markets and platforms. Through strategic partnerships, geographic expansion and increased availability on additional platforms, we see good opportunities to generate further value from these assets over time.

To harness the potential within the business, we are strengthening our presence in prioritized markets and deepening collaboration with our partners. With a strong product portfolio, established partnerships and multiple opportunities for continued growth, I am confident in our ability to create sustainable long-term value and lead IDL Diagnostics through its next growth phase.

Gustav Sten

Gustav Sten, CEO, IDL Diagnostics

Sales and operating profit

The Group's revenue, earnings, and financial position are presented in the financial statements on pages 9–13. The Parent Company's revenue, earnings, and financial position are presented in the financial statements on pages 14–16.

APRIL–JUNE 2026

Revenue

Revenue for the second quarter was SEK 14,556 (10,143) thousand. Infectious diseases segment sales are driven by the TUBEX® product family and the oncology segment by our UBC® Rapid product. The oncology segment accounted for 54% (50%) of total revenue during the period, while the infectious diseases segment accounted for 46% (50%).

Gross profit

Gross profit for the second quarter was SEK 8,715 (4,795) thousand. The gross margin amounted to 59.9% (47.3%).

Other operating income and expenses

Other operating income and expenses mainly relate to foreign exchange differences in EUR and USD.

Financial items

Financial items comprise interest income on short-term investments and interest expenses related to lease liabilities. Net financial items for the quarter amounted to SEK 17 (–36) thousand.

Operating expenses

During the quarter, operating expenses amounted to SEK –9,900 (–9,699) thousand and were allocated as follows: selling expenses 20% (25%), administrative expenses 43% (44%) and development expenses 36% (31%).

Earnings

Earnings for the quarter amounted to SEK –1,076 (–5,081) thousand.

JANUARY – JUNE 2026

Revenue

Revenue for the period was SEK 31,294 (25,451) thousand. Infectious diseases segment sales are driven by our TUBEX® product and the oncology segment by our UBC® Rapid product family. The oncology segment accounted for 47% (44%) of total revenue during the period, while infectious diseases accounted for 53% (56%).

Gross profit

Gross profit for the period was SEK 19,687 (12,911) thousand. The gross margin amounted to 62.9% (50.7%).

Other operating income

Other operating income mainly comprises positive foreign exchange differences in EUR and USD.

Financial items

Financial items comprise interest income on short-term investments and interest expenses related to lease liabilities. Net financial items for the period amounted to SEK 6 (–55) thousand.

Operating expenses

During the period, operating expenses amounted to SEK –19,798 (–19,609) thousand and were allocated as follows: selling expenses 21% (23%), administrative expenses 45% (43%) and development expenses 34% (34%).

Earnings

Earnings for the period amounted to SEK 135 (–7,603) thousand.

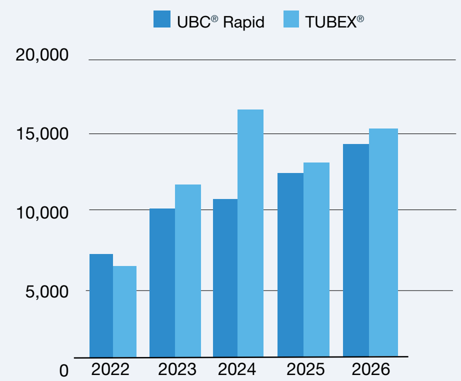
Cash flow, investments, and financial position

- *Cash flow from operating activities* amounted to SEK –1,439 (–1,289) thousand in the second quarter and to SEK 699 (–1,897) thousand for the period January–June.
- *Cash flow from investing activities* amounted to SEK –581 (–915) thousand in the second quarter and to SEK –1,960 (–1,622) thousand for the period January–June.
- *Cash flow from financing activities* amounted to SEK 0 (0) thousand in the second quarter and to SEK 0 (0) thousand for the period January–June.

Liquidity and equity

As of June 30, 2026, cash and cash equivalents amounted to SEK 35,314 (44,265) thousand. An available overdraft facility

Revenue January–June 2026



Future developments

IDL Diagnostics sees a substantial market potential for the Group's biomarkers as the global cancer diagnostics market continues to grow strongly. Forecasts indicate that the market will reach approximately USD 34.97 billion by 2034, corresponding to a compound annual growth rate (CAGR) of around 6.0% during the period 2025–2034.

Several independent industry assessments also confirm stable to strong expansion within in vitro diagnostics (IVD) in oncology, where biomarkers play an increasingly central role. Increased use of biomarkers strengthens both screening, risk stratification and the potential for earlier interventions. Drivers such as an aging global population, increased investments in healthcare and prevention, and rapid technological development further reinforce the need for advanced yet user-friendly diagnostics.

At the same time, healthcare systems are seeking methods that are more patient-friendly, cost-effective and easier to implement in everyday clinical practice. Here, IDL Diagnostics offers tests that can streamline monitoring and follow-up compared with traditional working methods. By combining clinical benefit with improved accessibility, the Group's products contribute to higher quality across care pathways while addressing a rapidly growing global need.

Significant risks and uncertainties

No significant change in material risks or uncertainties has occurred during the period. The risks remain unchanged compared with the description of IDL Diagnostics' risks, uncertainties and their management presented in the company's 2025 annual report.

The share

IDL Diagnostics AB (publ) has been listed on Nasdaq First North Growth Market Sweden under IDLDX since June 30, 2016. Certified Adviser: Redeye Nordic Growth AB. Certifiedadviser@redeye.se, +46 (0)8 121 576 90. As of June 30, 2026, the number of shares totaled 230,361,066 (quotient value SEK 0.10).

Accounting policies

The consolidated financial statements have been prepared in accordance with the Swedish Annual Accounts Act, RFR 1 Supplementary Accounting Rules for Groups, and International Financial Reporting Standards (IFRS) and interpretations issued by the IFRS Interpretations Committee (IFRS IC) as adopted by the EU. The interim report has been prepared in accordance with IAS 34 Interim Financial Reporting and the Swedish Annual Accounts Act. The consolidated financial statements have been prepared under the historical cost convention.

Review of the report

This interim report has not been reviewed by the Parent Company's auditor.

Contact details

CEO: Gustav Sten, gustav.sten@idldiagnostics.com, +46 (0)8 799 67 67
Visiting address: Karlsbodavägen 39,
168 67 Bromma, Stockholm

BOARD OF DIRECTORS
Stockholm, August 19, 2026

Max Pihlqvist
Chairman

Eva Nordström
Member

Clas Runnberg
Member

Per-Anders Abrahamsson
Member

Gustav Sten
CEO

THE GROUP

Condensed statement of comprehensive income

SEK thousand	Note	Apr–Jun 2026	Apr–Jun 2025	Jan–Jun 2026	Jan–Jun 2025	Jan–Dec 2025
Net sales	4	14,556	10,143	31,294	25,451	53,108
Cost of goods sold		–5,841	–5,348	–11,607	–12,540	–25,391
Gross profit		**8,715**	**4,795**	**19,687**	**12,911**	**27,718**
Selling expenses		–2,029	–2,435	–4,072	–4,477	–7,841
Administrative expenses		–4,289	–4,247	–8,942	–8,512	–17,010
Research and development expenses		–3,582	–3,018	–6,785	–6,621	–13,594
Other operating income		203	116	699	140	304
Other operating expenses		–112	–256	–459	–989	–1,573
Total operating expenses		**–9,809**	**–9,840**	**–19,558**	**–20,459**	**–39,714**
Operating profit/loss		**–1,094**	**–5,045**	**129**	–7,548	–11,996
Finance income		122	76	214	173	290
Finance costs		–104	–112	–207	–228	–445
Financial items – net		**17**	**–36**	**6**	**–55**	**–155**
Profit/loss before tax		**–1,076**	**–5,081**	**135**	**–7,603**	**–12,151**
Income tax		0	0	0	0	0
Profit/loss for the period		**–1,076**	**–5,081**	**135**	**–7,603**	**–12,151**

There are no items recognized in other comprehensive income; therefore, total comprehensive income corresponds to profit for the period.
Profit for the period and total comprehensive income for the period are wholly attributable to the Parent Company's shareholders.

EARNINGS PER SHARE

SEK	Note	Apr–Jun 2026	Apr–Jun 2025	Jan–Jun 2026	Jan–Jun 2025	Jan–Dec 2025
Weighted average number of shares, basic	6	230,361,066	230,361,066	230,361,066	230,361,066	230,361,066
Weighted average number of shares, diluted		235,361,066	235,361,066	235,361,066	235,361,066	235,361,066
Earnings per share, basic and diluted		–0.00	–0.02	0.00	–0.03	–0.05

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

THE GROUP
Condensed balance sheet

SEK thousand	Note	June 30, 2026	June 30, 2025	Dec 31, 2025
ASSETS				
Non-current assets				
Goodwill		98,994	98,994	98,994
Other intangible assets		6,520	5,998	6,247
Property, plant and equipment		1,688	1,765	1,825
Right-of-use assets		11,881	14,258	13,070
Financial assets		50	0	0
Total non-current assets		**119,133**	**121,015**	**120,135**
Current assets				
Inventories		8,835	6,716	6,688
Accounts receivable		8,865	6,419	10,826
Current tax asset		728	753	1,094
Other receivables		680	809	627
Prepaid expenses and accrued income		1,478	844	917
Cash and cash equivalents		35,314	44,265	36,574
Total current assets		**55,900**	**59,806**	**56,727**
TOTAL ASSETS		**175,033**	**180,820**	**176,862**

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

Condensed consolidated balance sheet, cont'd

SEK thousand	Note	June 30, 2026	June 30, 2025	Dec 31, 2025
EQUITY AND LIABILITIES				
Equity		148,294	152,706	148,157
Liabilities				
Non-current liabilities				
Lease liability		9,886	12,155	11,039
Total non-current liabilities		**9,886**	**12,155**	**11,039**
Current liabilities				
Lease liability		2,269	2,127	2,197
Accounts payable		4,373	3,872	5,758
Other current liabilities		1642	1,322	1,640
Accrued expenses and deferred income		8,569	8,639	8,072
Total current liabilities		**16,853**	**15,960**	**17,666**
Total liabilities		**26,739**	**28,115**	**28,705**
TOTAL EQUITY AND LIABILITIES		**175,033**	**180,820**	**176,862**

THE GROUP

Condensed statement of changes in equity

SEK thousand	Note	Share capital	Other contri-buted capital	Other capital incl. profit for the period	Total
Opening balance as of January 1, 2025		**23,036**	**441,008**	**–303,735**	**160,309**
Profit for the period and total comprehensive income				–7,603	–7603
Closing balance as of June 30, 2025		**23,036**	**441,008**	**–311,338**	**152,706**
Opening balance as of January 1, 2026		**23,036**	**441,008**	**–315,887**	**148,157**
Profit for the period and total comprehensive income				135	135
Closing balance as of June 30, 2026		**23,036**	**441,008**	**–315,751**	**148,294**

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

THE GROUP
Condensed statement of cash flows

SEK thousand	Note	Apr–Jun 2026	Apr–Jun 2025	Jan–Jun 2026	Jan–Jun 2025	Jan–Dec 2025
Cash flow from operating activities						
Cash flow from operating activities before changes in working capital		–1,252	–1,037	326	–2,170	–7,430
Cash flow from changes in working capital		–187	–253	373	274	–168
Cash flow from operating activities		**–1,439**	**–1,289**	**699**	**–1,897**	**–7,598**
Cash flow from investing activities		**–581**	**–915**	**–1,960**	**–1,622**	**–3,613**
Cash flow from financing activities		**0**	**0**	**0**	**0**	**0**
Cash flow for the period		–2,020	–2,205	–1,260	–3,520	–11,210
Cash and cash equivalents at the beginning of the period		37,334	46,470	36,574	47,785	47,785
Cash and cash equivalents at the end of the period		**35,314**	**44,265**	**35,314**	**44,265**	**36,574**
Notes to the statement of cash flows						
Interest received		122	76	224	172	290
Interest paid		–104	–112	–217	–227	–445

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

PARENT COMPANY

Condensed income statement

SEK thousand	Note	Apr–Jun 2026	Apr–Jun 2025	Jan–Jun 2026	Jan–Jun 2025	Jan–Dec 2025
Net sales		1,753	1,490	3,478	2,990	5,972
Cost of goods sold		–17	–16	–37	–147	–161
Gross profit		**1,736**	**1,474**	**3,441**	**2,843**	**5,811**
Selling expenses		–236	–440	–310	–470	–1 074
Administrative expenses		–2,206	–1,929	–3,930	–4,224	–8,584
Research and development expenses		–611	–233	–803	–447	–1,275
Other operating income		0	0	1	0	1
Other operating expenses		0	0	–5	0	–3
Total operating expenses		–2,854	–2,602	–5,047	–5,141	–10,931
Operating profit/loss		**–1,117**	**–1,128**	**–1,606**	**–2,298**	**–5,124**
Other interest income and similar items		122	75	213	169	270
Interest expenses and similar items		**0**	**0**	**0**	**0**	**–5**
Total financial items – net		**122**	**75**	**213**	**169**	**265**
Profit/loss after financial items		**–995**	**–1,053**	**–1,393**	**–2,128**	**–4,858**
Tax on profit for the year		0	0	0	0	0
Profit/loss for the period		**–995**	**–1,053**	**–1,393**	**–2,128**	**–4,858**

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

PARENT COMPANY

Condensed balance sheet

SEK thousand	Note	Jun 30, 2026	Jun 30, 2025	Dec 31, 2025
ASSETS				
Non-current assets				
Intangible assets		1,012	884	1,074
Property, plant and equipment		59	88	73
Financial assets		190,886	190,916	190,916
Total non-current assets		**191,937**	**191,889**	**192,064**
Current receivables				
Receivables from Group companies		0	0	1,867
Current tax asset		180	176	178
Other receivables		0	0	0
Prepaid expenses and accrued income		767	719	291
Total current receivables		**947**	**895**	**2,336**
Cash and bank balances		**32,092**	**40,767**	**33,529**
Total current assets		**33,038**	**41,662**	**35,865**
TOTAL ASSETS		**224,975**	**233,550**	**227,928**

Parent company condensed balance sheet, cont'd

SEK thousand	Note	Jun 30, 2026	Jun 30, 2025	Dec 31, 2025
EQUITY				
Restricted equity		23,036	23,036	23,036
Unrestricted equity		194,746	198,869	196,139
Total equity		**217,782**	**221,906**	**219,175**
LIABILITIES				
Current liabilities				
Accounts payable		357	643	631
Liabilities to group companies		4,776	9,038	5,776
Other current liabilities		713	507	564
Accrued expenses and deferred income		1,347	1,456	1,782
Total current liabilities		**7,193**	**11,645**	**8,753**
Total liabilities		**7,193**	**11,645**	**8,753**
TOTAL EQUITY AND LIABILITIES		**224,975**	**233,550**	**227,928**

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

SHARE

List of largest shareholders as of June 30, 2026

Name	Holdings	Votes
Labex Holding AB	42,277,632	18.35%
Avanza Pension	23,484,236	10.19%
Jon Eiken	8,976,248	3.90%
Nordnet Pensionsförsäkring	6,460,068	2.80%
Mikael Jacobsson	4,433,003	1.92%
Gunvald Berger	3,724,237	1.62%
Didrik Hamilton	3,110,913	1.35%
Gerhard Dal	3,000,000	1.30%
Lars Axelsson	2,341,707	1.02%
Tommy Ure	2,300,000	1.00%
Total of the 10 largest shareholders	**100,108,044**	**43.46%**

Notes to the consolidated financial statements

CONTENTS

NOTE 1 GENERAL INFORMATION

This interim report covers the parent company IDL Diagnostics AB (publ) (IDL), corporate identity number 556596-6107 and its subsidiaries. IDL is a Parent Company registered in Sweden, with its registered office in Stockholm at Karlsbodavägen 39, SE-168 67 Bromma, Sweden.

Unless otherwise stated, all amounts are presented in SEK thousand. Figures in parentheses refer to the comparative year.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The note includes a summary of the significant accounting policies applied in the preparation of these consolidated financial statements. These policies have been applied consistently to all years presented. The consolidated financial statements comprise IDL and its subsidiaries.

Basis of preparation

The consolidated financial statements have been prepared in accordance with the Swedish Annual Accounts Act, RFR 1 *Supplementary Accounting Rules for Groups*, and International Financial Reporting Standards (IFRS) and interpretations issued by the IFRS Interpretations Committee (IFRS IC) as adopted by the EU.

The interim report has been prepared in accordance with IAS 34 *Interim Financial Reporting and the Swedish Annual Accounts Act.*

The consolidated financial statements have been prepared under the historical cost convention.

The Group has adopted IFRS starting from July 1, 2025; consequently, the comparative figures for 2025 in this report differ from those presented in the financial report for the Q2 2025 interim report.

The accounting policies applied in the preparation of this interim report are unchanged compared with those described in the 2025 annual report. For additional information regarding the Group's accounting policies, please refer to the 2025 annual report.

Areas involving a higher degree of judgment, complexity or where assumptions and estimates are of material significance to the consolidated financial statements are disclosed in Note 3.

Parent Company

The Parent Company applies RFR 2 Accounting for Legal Entities and the Swedish Annual Accounts Act. The application of RFR 2 means that, in the interim financial statements for the legal entity, the Parent Company applies all IFRS and interpretations adopted by the EU to the extent possible within the framework of the Swedish Annual Accounts Act, the Swedish Pension Obligations Vesting Act and considering the link between accounting and taxation.

In connection with the Group's transition to reporting in accordance with IFRS, the parent company has adopted RFR 2. The transition to RFR 2 has had no effect on the Parent Company.

The accounting policies applied in the preparation of this interim report are unchanged compared with those presented in the 2025 annual report. For additional information regarding the Parent Company's accounting policies, please refer to the 2025 annual report.

NOTE 3 CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual outcome. Estimates and assumptions that involve a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year are summarized below.

Impairment testing of goodwill

The Group tests goodwill annually for impairment in accordance with the accounting policy described in Note 2. The recoverable amount for the cash-generating units has been determined by calculating value in use. The calculation requires the use of certain estimates. The calculation is based on cash flow projections derived from budgets approved by management for the next five years. Cash flows beyond the five-year period are extrapolated using a growth rate of 3% (September 30, 2024: 3%, Jan. 1, 2024: 3%). The growth rate applied is consistent with industry forecasts. For each cash-generating unit to which a significant amount of goodwill has been allocated, the key assumptions used in calculating value in use are presented below.

- Pre-tax discount rate
- Long-term growth rate

NOTE 4 SEGMENT INFORMATION AND DISCLOSURES OF NET SALES

The Group's chief operating decision-maker is the CEO, who uses profit before tax when assessing the performance of the operating segments.

The Group's operations are managed and reported based on two reportable segments.

1. **Oncology:** Production and sale of in vitro diagnostics for cancer diseases with UBC® Rapid, TPS®, and TK 210 ELISA as the segment's main products.
2. **Infectious diseases (previously Bacteriology):** Production and sale of in vitro diagnostics for infectious diseases with TUBEX as the segment's main product.

The previously reported segment Other segments has been included in the Group-wide segment from the third quarter of 2026 onwards. The corresponding adjustment has been made in the comparative periods.

Inter-segment sales are made on an arm's length basis and are eliminated on consolidation. The amounts reported to Group-wide with respect to segment revenue are measured in a manner consistent with the financial statements.

	April1 –June 30, 2026				April 1 – June 30, 2025			
SEK thousand	**Oncology**	**Infectious diseases**	**Group-wide**	**Total**	**Oncology**	**Infectious diseases**	**Group-wide**	**Total**
Revenue by segment	7,382	7,140	34	14,556	5,061	5,075	7	10,143
Revenue from other segments				0				0
Net sales	**7,382**	**7,140**	**34**	**14,556**	**5,061**	**5,075**	**7**	**10,143**
Europe	7,040			7,040	5,010			5,010
Asia	230	6,794	2	7,026	26	5,070	1	5,102
Americas	77		9	86			6	6
MEA	35		3.4	39	25			25
Africa		346	19.5	365				0
Total	**7,382**	**7,140**	**34**	**14,557**	**5,061**	**5,075**	**7**	**10,143**
Profit/loss before tax	**4,702**	**3,979**	**–9,757**	**–1,076**	**3,055**	**1,732**	**–9,868**	**–5,081**
Of which								
Cost of goods sold	–2,637	–3,119		–5,756	–1,950	–3,287	0	–5,237
Selling expenses			–2,029	–2,029			–2,435	–2,435
Administrative expenses			–3,672	–3,672			–3,639	–3,639
Research and development expenses			–3,338	–3,338			–2,829	–2,829
Other operating income			203	203			116	116
Other operating expenses			–112	–112			–256	–256
Depreciation, amortization and impairment	–43	–43	–861	–946	–56	–56	–796	–907
Interest income			122	122			76	76
Interest expenses			–104	–104			–112	–112
Total expenses	**–2,680**	**–3,161**	**–9,791**	**–15,633**	**–2,006**	**–3,343**	**–9,876**	**–15,224**
Profit/loss before tax	**4,702**	**3,979**	**–9,757**	**–1,076**	**3,055**	**1,732**	**–9,868**	**–5,081**

NOTE 4 CONT'D.

	January 1 – June 30, 2026				January 1 – June 30, 2025			
SEK thousand	**Oncology**	**Infectious diseases**	**Group-wide**	**Total**	**Oncology**	**Infectious diseases**	**Group-wide**	**Total**
Revenue by segment	15,508	15,739	46	31,294	12,617	12,820	15	25,451
Revenue from other segments				0				0
Net sales	**15,508**	**15,739**	**46**	**31,294**	**12,617**	**12,820**	**15**	**25,451**
Europe	14,607		6	14,613	12,395		3	12,398
Asia	723	15,393	8	16,124	76	12,760	5	12,841
Americas	143		9	152	79		6	85
MEA	35		3	39	67	60		127
Africa		346	20	365				0
Total	**15,507**	**15,739**	**46**	**31,294**	**12,617**	**12,820**	**14**	**25,451**
Profit/loss before tax	**10,784**	**8,856**	**–19,507**	**135**	**7,410**	**5,493**	**–20,506**	**–7,603**
Of which								
Cost of goods sold	–4,650	–6,810		–11,460	–5,122	–7,242	–6	–12,370
Selling expenses			–4,127	–4,127			–4,392	–4,392
Administrative expenses			–8,346	–8,346			–7,817	–7,817
Research and development expenses			–6,349	–6,349			–6,347	–6,347
Other operating income			699	699			140	140
Other operating expenses			–458	–458			–989	–989
Depreciation, amortization and impairment	–74	–74	–1,140	–1,287	–85	–85	–1054	–1,224
Interest income			617	617			173	173
Interest expenses			–450	–450			–228	–228
Total expenses	**–4,723**	**–6,883**	**–19,553**	**–31,159**	**–5,207**	**–7,327**	**–20,521**	**–33,054**
Profit/loss before tax	**10,784**	**8,856**	**–19,507**	**135**	**7,410**	**5,493**	**–20,506**	**–7,603**

NOTE 5 RELATED PARTY TRANSACTIONS

IDL Diagnostics AB (publ) is the ultimate parent company that prepares consolidated financial statements. No single party has a controlling or significant influence over IDL Diagnostics AB (publ). Related parties are all subsidiaries of the Group and key management personnel of the Group and their close family members.
Transactions are conducted on arm's length terms. The following transactions have been carried out with related parties:

Purchase of goods and services	2026 Apr–Jun	2025 Apr–Jun	2026 Jan–Jun	2025 Jan–Jun	2025 Jan–Dec
Svenska Labex AB	0	0	262	0	18
Labex Reagens AB	0	0	43	0	
Total	**0**	**0**	**305**	**0**	**18**

NOTE 6 EARNINGS PER SHARE

Earnings per share are calculated by dividing the profit for the year by the weighted average number of ordinary shares outstanding during the period.

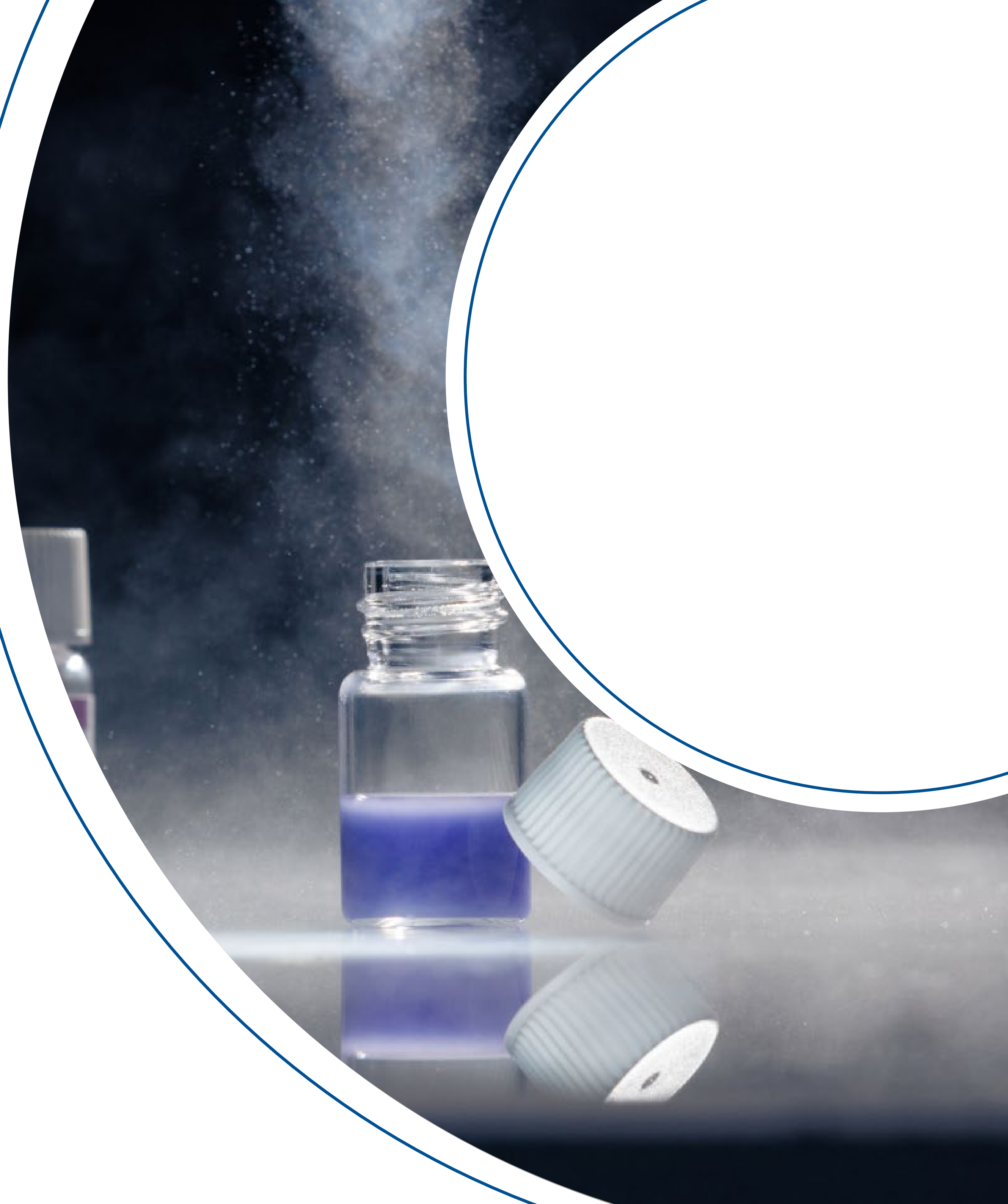
SEK	**Apr–Jun 2026**	**Apr–Jun 2025**	**Jan–Dec 2025**
Earnings per share, basic	–0.00	–0.02	–0.05
Earnings per share, diluted	–0.00	–0.02	–0.05
Performance measures used in the calculation of earnings per share			
Profit attributable to the Parent Company's shareholders used in the calculation of earnings per share, basic and diluted	–1,076,475	–5,080,574	–12,151,247
Profit attributable to the Parent Company's shareholders, SEK thousand	–1,076	–5,081	–12,151
Calculation of weighted average number of shares			
Weighted average number of ordinary shares used in the calculation of earnings per share, basic	230,361,066	230,361,066	230,361,066
Adjustment for calculation of earnings per share, diluted:			
– Warrants	5,000,000	5,000,000	5,000,000
Weighted average number of ordinary shares and potential ordinary shares used as the denominator in the calculation of earnings per share, diluted	235,361,066	235,361,066	235,361,066

NOTE 7 EVENTS AFTER THE INTERIM PERIOD

Aug 18: IDL Diagnostics starts partnership with Analyst Group for equity research coverage

IDL Diagnostics initiates a collaboration with Analyst Group for equity research coverage and investor communications, whereby the company's upcoming reports and key events will be monitored through regular analyses. The change does not affect Redeye Nordic Growth AB´s role as Certified Adviser, which remains unchanged.

IDL Diagnostics



Visiting address: Karlsbodavägen 39, Bromma, Stockholm

Postal address: P.O Box 11151, SE–161 11 Bromma

Email: info@idldiagnostics.com

Telephone number: +46 8-799 67 50

URL: www.idldiagnostics.com

Corporate identity number: 556596-6107