ACENTA GROUP

-House of padel

INTERIM REPORT Q2

April 2026 – June 2026

REPORT HIGHLIGHTS

FINANCIAL OVERVIEW Q2 2026

- **Revenue** amounted to SEK 5.5 (1.5) million, an increase of approximately 266 % compared to the same period last year
- **EBITDA** amounted to SEK –3.8 (-2.8) million

FINANCIAL OVERVIEW YTD 2026

- **Revenue** amounted to SEK 12.2 (7.8) million, an increase of approximately 56% compared with the corresponding period last year.
- **EBITDA** amounted to SEK –8.5 (-20.3) million, with the comparative period significantly affected by transaction costs related to the reverse acquisition.

OPERATIONAL HIGHLIGHTS Q2 2026

- **Continued deliveries and installations** under the Padel 100 agreement in Ireland.
- **Expanded the exclusive NXPadel distribution agreement to include Sri Lanka**, further extending Acenta's international market presence.
- **Received the first order under the Court Culture partnership**, comprising eight padel courts for the Australian market with an order value of approximately EUR 230,000, corresponding to approximately SEK 2.6 million including shipping.
- **Continued development of the commercial pipeline across several international markets**, with a number of projects and customer discussions progressing during the quarter and summer period.
- **Increasing demand for service and aftermarket activities relating to existing padel facilities**, including maintenance, upgrades, replacement components and other related services.
- **Continued development of the Group's e-commerce operations through Sport of Padel**, including a review and optimisation of the product assortment, increased focus on commercially attractive product categories and improved inventory management.

OPERATIONAL HIGHLIGHTS YTD 2026

- **Continued deliveries and installations under the Padel 100 agreement in Ireland** throughout the first half of the year.
- **Expanded the exclusive NXPadel distribution agreement** to Australia, New Zealand, Oceania and Sri Lanka, further extending Acenta's international market presence.

- **Signed an exclusive five-year partnership agreement with Court Culture Pty Ltd** for Australia, New Zealand and Oceania and subsequently received the first order under the partnership, comprising eight padel courts for the Australian market with an order value of approximately EUR 230,000.
- **Entered into a global partner distribution agreement with Padel Galis**, further broadening the Group's international product and supplier network.
- **Continued development of the commercial pipeline across several international markets**, with a number of projects and customer discussions progressing during the first half of the year.
- **Increased focus on service and aftermarket activities relating to existing padel facilities**, including maintenance, upgrades, replacement components and other related services.
- **Continued development of the Group's e-commerce operations through Sport of Padel**, including a review and optimisation of the product assortment, increased focus on commercially attractive product categories and improved warehouse and inventory management.
- **Continued investments in operational infrastructure and internal processes**, including CRM and financial consolidation systems and the standardisation of core processes across sales, operations and finance.
- **Directed set-off share issues of approximately SEK 27.3 million were resolved** to complete the reverse acquisition of Acenta AS and strengthen the Company's balance sheet.
- **Marius Eckmann joined the Group as Head of Sales**, strengthening the commercial organisation.

FINANCIAL SUMMARY THE GROUP

MSEK	Q2 2026-04-01 - 2026-06-30	Q2 LY 2025-04-01 - 2025-06-30	2026 YTD 2026-01-01 - 2025-06-30	2025 YTD 2025-01-01 - 2025-06-30	2025 2025-01-01 - 2025-12-31
Revenue	5.5	1.5	12.2	7.8	20.2
EBITDA	-3.8	-2.8	-8.5	-20.3	-26.0
Operating profit (EBIT)	-4.0	-2.8	-8.8	-20.3	-26.3
Cash and cash equivalents	1.4	0.4	1.4	0.4	1.4
Equity/Assets ratio	-39%	-112%	-39%	-112%	-20%
Average number of employees	8	7	8	7	7
Weighted average number of shares	8,019,338	4,017,041	7,673 861	1,080,878,965	538,181,318
Earnings per share (SEK)	-0.7	-0.9	-1.4	0.0	-0.1

A WORD FROM THE CEO

Financial performance

During the second quarter, Acenta Group reported an increase in revenue compared with the corresponding period last year. While quarterly revenue can fluctuate depending on the timing of project deliveries and installations, the Group maintained a relatively stable underlying revenue level, with normal seasonal variations. Acenta Group's primary focus has been on progressing existing projects while maintaining disciplined management of costs and working capital. Project execution remains a key focus for the Group. During the quarter, certain projects also resulted in additional logistics and other project-related costs, which affected profitability. We are therefore continuing to strengthen project planning and follow-up to improve cost visibility and the predictability of margins across individual projects.

The quarter has also involved an active focus on the Group's capital requirements and financing structure. Ensuring sufficient liquidity and matching available resources with the most commercially attractive projects remain key priorities.

Commercial agreements and partnerships

Commercial activity during the quarter has largely focused on advancing existing customer projects and further developing relationships across the Group's international network.

During the summer, Acenta has continued to develop a pipeline of potential projects across several markets. A number of these opportunities are currently moving through commercial discussions and planning stages, providing a basis for further activity during the autumn and the remainder of the year.

We are also seeing growing demand from existing court operators for services, upgrades, replacement components and other support related to already installed facilities. This development creates opportunities to broaden our customer relationships beyond the initial court sale and generate additional revenue throughout the useful life of a facility.

In parallel, we are exploring adjacent business opportunities within the padel sector where Acenta's existing customer base, supplier relationships and industry knowledge can create commercial synergies.

Operations, product and digital strategy

During the quarter, operational efforts have been directed towards strengthening internal processes and further developing the Group's product and service offering. The increased interest in aftermarket services is an area we intend to develop further. As the global installed base of padel courts expands, we believe maintenance, refurbishment and related services can become an increasingly relevant part of Acenta's offering.

Within Sport of Padel, our e-commerce platform, the product range has been under review during the quarter. The work has focused on refining the assortment, improving commercial relevance and identifying categories where the platform can achieve stronger margins and better complement the Group's broader activities.
Peliga also continued to develop during the quarter, with increased demand for the Peliga Padel Ball and an expanding international sales network.
We are also continuing to evaluate how the different parts of the Group can work more closely together, with the aim of improving cross-selling opportunities and making better use of our existing customer and partner network.

Future outlook
Entering the second half of 2026, our priorities are clear: progress the projects already underway, convert suitable opportunities from the commercial pipeline and continue improving the financial and operational structure of the business.
We believe the padel market is gradually entering a new phase. In addition to continued demand for new facilities, an increasing installed base creates opportunities in service, maintenance, upgrades, equipment and other complementary offerings. This development is important for Acenta as we assess how to broaden the Group's revenue streams and participate in a larger part of the padel value chain.
The commercial pipeline developed during the first half of the year and over the summer gives us several opportunities to pursue during the autumn. At the same time, we will remain selective in how capital and organisational resources are deployed, with increased focus on projects that provide attractive margins and manageable working-capital requirements.
The Group's liquidity position remains strained, and strengthening liquidity is an immediate priority for the Board and Management. The Company is actively pursuing several financing alternatives, including debt and equity financing. The timing and outcome of these processes will affect the Group's ability to execute certain projects and pursue opportunities in the commercial pipeline.
I would like to thank our employees, customers, partners and shareholders for their continued support as we work through the next phase of Acenta's development.

Håkan Tollefsen,
CEO, Acenta Group AB

SIGNIFICANT EVENTS
April – June 2026

COMMERCIAL AGREEMENTS AND PARTNERSHIPS

- In June 2026, Acenta Group expanded its exclusive distribution agreement with NXPadel to include Sri Lanka. The market will be developed through Acenta's existing partnership with Court Culture, further extending the Group's international commercial presence.
- In June 2026, Acenta Group received its first order under the previously announced partnership with Court Culture. The order comprises eight padel courts for the Australian market, with a total order value of approximately EUR 230,000, corresponding to approximately SEK 2.6 million including shipping. The order represents an important first commercial milestone under the partnership and Acenta's expansion into the Australian market.

GOVERNANCE AND ORGANISATION

- On 11 June 2026, Acenta Group held its Annual General Meeting. All resolutions were adopted with the required majority.

FINANCING ACTIVITIES

- During the quarter, management and the Board of Directors continued to actively assess the Group's liquidity position, capital requirements and financing alternatives in order to support ongoing operations and future commercial activities.

SIGNIFICANT EVENTS
January – June 2026

COMMERCIAL AGREEMENTS AND PARTNERSHIPS

- Expanded the Group's international distribution network, including the extension of the exclusive NXPadel distribution agreement to Australia, New Zealand, Oceania and Sri Lanka.
- Entered into an exclusive five-year partnership with Court Culture Pty Ltd for Australia, New Zealand and Oceania. During the second quarter, Acenta received the first order under the partnership, comprising eight padel courts for the Australian market with an order value of approximately EUR 230,000.
- Entered into a global partner distribution agreement with Padel Galis, further broadening the Group's international product and supplier network.

GOVERNANCE AND ORGANISATION

- Directed set-off share issues of approximately SEK 27.3 million were resolved during the first quarter to complete the reverse acquisition of Acenta AS and strengthen the Company's balance sheet.
- The Annual General Meeting was held on 11 June 2026, at which all resolutions were adopted with the required majority.

ORGANISATION AND OPERATIONS

- Continued investments in the Group's operational infrastructure and internal processes, including implementation of CRM and financial consolidation systems and further standardisation of processes across sales, operations and finance.
- The commercial organisation was strengthened during the period, including the appointment of Marius Eckmann as Head of Sales.

FINANCING ACTIVITIES

- Management and the Board continued to actively assess the Group's liquidity position, capital requirements and financing alternatives to support ongoing operations and future commercial activities.

ACENTA GROUP

"BUILDING THE FUTURE OF PADEL"

ABOUT ACENTA GROUP AB

Acenta Group is building the global sport-tech platform for padel, connecting businesses, players, clubs and fans through world-class courts, premium products, tournaments and digital community engagement.
We are more than a padel company, we are a growing international ecosystem designed to make the sport more accessible, more connected and more engaging everywhere.

INFRASTRUCTURE AND COURT SOLUTIONS

Building on its strong expertise in padel infrastructure, Acenta Group delivers complete turnkey solutions for the setup and installation of padel courts including refurbishment and relocation projects. The Company manages the full process from design coordination and planning to delivery, assembly, calibration, and long-term maintenance.
Each project is tailored to the needs of commercial and private clients, with a focus on quality, safety, and visual design. Through long-term service and maintenance agreements, Acenta ensures lasting performance and builds recurring relationships with customers across Europe.

SPORT OF PADEL

Sport of Padel is Acenta Group's e-commerce and retail platform, offering a curated selection of premium padel products from leading brands. It serves both individual consumers and business clients including clubs, padel centres, and corporate partners with rackets, footwear, apparel, accessories, and balls. The range includes leading brands such as Peliga, Kanso, Cuera, Oxdog, and Respira™.
Through the expanding Sport of Padel Retail concept, Acenta is also establishing partner retail outlets at selected padel centres, enabling venues to sell products without upfront inventory costs. This omnichannel approach strengthens brand visibility, supports cross-selling, and enhances the Group's international presence.

PELIGA

Peliga is Acenta Group's proprietary brand for high-performance padel balls and accessories. Built on quality, durability, and consistency, Peliga products deliver optimal performance for both recreational and professional players.
The brand is distributed globally via Acenta's e-commerce platform Sport of Padel, clubs, and retail partners, and features prominently in the Acenta Padel Tour and Team Acenta ecosystem strengthening the Group's presence in the international padel community.

ACENTA PADEL TOUR

Acenta Padel Tour is Acenta Group's international tournament series, offering high-quality competitions for players of all levels and providing brands with direct access to one of Europe's fastest-growing sports audiences.
Launched in 2023, the tour has rapidly expanded to Sweden, Norway, and Poland, creating strong participation and engagement.

ACENTA GROUP – VISION & MISSION

ACENTA GROUP GROWTH STRATEGY

Acenta continues to expand its international presence through strategic partnerships, region-specific financing models, broadened product and service offering. The Company's growth strategy is anchored in three core priorities: expanding into international key markets, scaling recurring revenue models, and developing a connected ecosystem that strengthens customer lifetime value and supports long-term profitability. These priorities guide both operational execution and strategic investment decisions.
Market analysis shows that demand for professionalised padel infrastructure and digital operator tools continues to increase across Europe. Acenta is focusing on accelerated growth in high-potential markets including the UK, Ireland, the Netherlands, Germany, Poland, Australia, New Zealand and Oceania, while the Nordic markets remain a lower strategic priority due to their relatively mature market conditions and lower expected growth rates. The long-term ambition is to build a scalable model that integrates infrastructure, products, and digital services into a unified platform capable of supporting sustainable growth across multiple revenue streams.

STRATEGIC ACQUISITIONS

Over the longer term, the Group may evaluate strategic acquisition opportunities that support the development of digital capabilities, recurring revenue streams and customer engagement across the value chain.

MARKET OUTLOOK

The global padel market continues to demonstrate strong growth, supported by increasing participation, international expansion and continued investment in padel infrastructure. According to the International Padel Federation, there are approximately 30 million padel players worldwide. The Playtomic Global Padel Report 2026, developed in collaboration with PwC Strategy&, estimates that the global installed base reached approximately 58,000 courts by the end of 2025, with nearly 8,000 new courts added during the year.

OTHER INFORMATION

THE SHARE

Acenta Group is a Swedish public company headquartered in Stockholm. The Company has been listed on Nasdaq First North Growth Market since January 27, 2025, through a reverse acquisition of Bonzun AB (publ), and the share is traded under the ticker symbol PADEL. The Certified Adviser for Acenta Group is Mangold Fondkommission AB.
As of June 30, 2026, the number of shares in Acenta Group amounted to 8,019,338. The Company has one class of shares. Each share entitles the holder to an equal share in the Company's assets and earnings.
As of June 30, the Company had no outstanding warrants, convertibles, or other dilutive equity-related financial instruments.

LARGEST OWNERS – June 30, 2026

Shareholder	**Capital and votes (%)**
Plan Investor AS *	23.32
Ålandsbanken ABP (finland) svensk, filial	15.5
DNB Bank ASA	8.6
Carsten Johansen **	8.21
Nordea Bank ABP, filial i norge	5.52
SB1 Market AS	3.76
Håkan Tollefsen (privately and through companies)***	3.29
Doclab AS	2.93
Stig Holten	2.07
Avanza Pension	1.72
Ten largest shareholders	74.94
Other shareholders	25.06
Total ownership	100

* Owned by 50% by Håkan Tollefsen (CEO).
** Managing Director, Global operations.
*** CEO, Acenta Group AB.

PERSONNEL

As of June 30, 2026, Acenta Group had 8 employees (full-time equivalents). The Group also engages a number of project-based contractors and installation partners in connection with court installations and service assignments.

FINANCIAL PERFORMANCE

April - June 2026

Revenue and operating profit

In Q2 2026, the Group reported net sales of SEK 5.5 (1.5) million. Revenue was primarily driven by sales and installations of padel courts within the scope of the Padel 100 agreement.

EBITDA for the period amounted to SEK -3.8 (-2.8) million. The weaker EBITDA compared with the corresponding period last year was primarily attributable to higher logistics and project-related costs, including additional costs arising from weather-related disruptions and other unforeseen circumstances affecting project execution. In addition, the Group continues to carry administrative and compliance costs associated with operating as a publicly listed company.

Personnel costs amounted to SEK -1.4 (-0.7) million, reflecting the planned strengthening of the organisation in line with the Group's long-term growth strategy. Personnel costs directly attributable to product-related work, such as installations, are allocated to cost of sales and are therefore not included within personnel costs.

Financial net

Net financial items for the period April-June amounted to SEK –1.8 (-0.7) million, primarily attributable to losses arising from the sale of installment receivables.

Cash flow

During the period, cash flow from operating activities amounted to SEK -1.6 (-5.3) million, primarily reflecting the negative operating result, partly offset by a reduction in inventories. Cash flow from investing activities amounted to SEK 2.5 (0.0) million, primarily attributable to proceeds from the sale of installment receivables related to leasing contracts for installed courts.
Cash flow from financing activities amounted to SEK 0.3 (5.6) million.

Jan - June 2026

Revenue and operating profit

For the period January-June 2026, the Group reported net sales of SEK 12.2 (7.8) million. Revenue was primarily driven by sales and installations of padel courts, including deliveries within the scope of the Padel 100 agreement.

EBITDA for the period amounted to SEK -8.5 (-20.3) million. The comparative period was significantly affected by transaction costs related to the reverse acquisition. During the first half of 2026, profitability was affected by logistics and project-related costs, including additional costs arising from unforeseen circumstances affecting project execution.

Personnel costs amounted to SEK -2.9 (-1.5) million, reflecting the strengthening of the organisation. Personnel costs directly attributable to product-related work, such as installations, are allocated to cost of sales and are therefore not included within personnel costs.

Financial net

Net financial items for the period January–June amounted to SEK -2.0 (-0.9) million, primarily attributable to interest expenses and losses arising from the sale of installment receivables.

Financial position and liquidity

As of June 30, 2026, the Group had SEK 1.4 (0.4) million in cash and cash equivalents.
The balance sheet total amounted to SEK 15.7 (10.4) million.

Cash flow

For the period January–June 2026, cash flow from operating activities amounted to SEK -2.9 (-8.5) million, primarily reflecting the negative operating result, partly offset by changes in working capital.

Cash flow from investing activities amounted to SEK -1.0 (-0.3) million, reflecting investments in financial assets during the first quarter, partly offset by proceeds from the sale of installment receivables during the second quarter.

Cash flow from financing activities amounted to SEK 3.8 (8.0) million.

Financing

The Board and Management are actively pursuing several external financing alternatives, including debt and equity financing, with the objective of strengthening the Company's liquidity position and securing sufficient funding for its ongoing operations and strategic initiatives.

CONSOLIDATED INCOME STATEMENT – THE GROUP

MSEK	Q2 2026-04-01 – 2026-06-30	Q2 LY 2025-04-01 – 2025-06-30	YTD 2026-01-01 – 2026-06-30	YTD LY 2025-01-01 – 2025-06-30	LY 2025-01-01 – 2025-12-31
Revenue	5.5	1.5	12.2	7.8	20.2
Other operating income	0.1	0.0	0.1	0.0	0.1
Total Revenue	**5.5**	**1.6**	**12.3**	**7.9**	**20.2**
Cost of sales	-5.3	-2.4	-13.4	-5.7	-15.3
Other external costs	-2.6	-1.3	-4.3	-4.3	-9.3
Personnel costs	-1.4	-0.7	-2.9	-1.5	-4.1
Other operating costs *	-0.1	0.0	-0.1	-16.6*	-17.5
EBITDA	**-3.8**	**-2.8**	**-8.5**	**-20.3**	**-26.0**
Depreciation and amortization	-0.2	0.0	-0.3	0.0	-0.3
Operating profit (EBIT)	**-4.0**	**-2.8**	**-8.8**	**-20.3**	**-26.3**
Finance income	0.0	0.0	0.3	0.0	0.2
Finance costs	-1.8	-0.7	-2.3	-0.9	-2.8
Net financial items	**-1.8**	**-0.7**	**-2.0**	**-0.9**	**-2.7**
Profit before tax (EBT)	**-5.9**	**-3.5**	**-10.7**	**-21.3**	**-28.9**
Result for the period	**-5.9**	**-3.5**	**-10.7**	**-21.3**	**-28.9**

* Other operating costs in the comparative periods include SEK 16.6 million related to the reverse acquisition.

CONSOLIDATED BALANCE SHEET – THE GROUP

MSEK	2026-06-30	2025-06-30	2025-12-31
Non-current assets			
Intangible assets			
Goodwill	0.1	0.1	0.1
Technology assets	1.9	0.0	1.8
Other intangible assets	0.3	0.4	0.4
Tangible assets			
Property, plant and equipment	0.1	0.2	0.2
Financial assets			
Installment receivables	2.5	0.0	3.4
Total non-current assets	**4.8**	**0.7**	**5.7**
Current Assets			
Inventories	4.9	5.6	8.5
Accounts receivable	3.0	2.4	1.0
Other current receivables	1.1	0.8	1.3
Prepaid expenses and accrued income	0.5	0.5	0.7
Cash and cash equivalents	1.4	0.4	1.4
Total current assets	**10.8**	**9.7**	**12.8**
TOTAL ASSETS	**15.7**	**10.4**	**18.5**

CONSOLIDATED BALANCE SHEET – THE GROUP

MSEK	2026-06-30	2025-06-30	2025-12-31
EQUITY			
Share capital	5.0	2.5	3.2
Reserves (translation difference)	0.1	0.3	0.4
Other contributed capital	33.3	11.0	25.8
Retained earnings	-44.5	-25.4	-33.2
TOTAL EQUITY	**-6.1**	**-11.6**	**-3.8**
LIABILITIES			
Current liabilities			
Interest-bearing liabilities	7.9	6.2	5.7
Accounts payable	3.5	3.5	3.5
Other current liabililties	3.4	8.5	9.3
Bank overdraft facility	2.0	1.9	1.9
Accrued expenses and deferred income	5.1	2	1.9
Total current liabilities	**21.8**	**22.0**	**22.3**
TOTAL LIABILITIES	**21.8**	**22.0**	**22.3**
TOTAL EQUITY AND LIABILITIES	**15.7**	**10.4**	**18.5**

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY – THE GROUP

MSEK	Share capital	Other contributed capital	Reserves	Retained earnings incl. profit/loss of the period	Total equity
Opening equity as of 2026-01-01	**3.2**	**25.8**	**0.4**	**-33.2**	**-3.8**
Adjustment relating to identified pre-reverse acquisition liabilities				-0.3	**-0.3**
Set-off issue	1.7	5.6			**7.3**
New share issue	0.1	1.9			**2.0**
Expenses related to share issues		-0.3			**-0.3**
Currency Translation Effects		0.3	-0.3	-0.3	**-0.3**
Profit/Loss of the period				-10.7	**-10.7**
Closing equity as of 2026-06-30	**5.0**	**33.3**	**0.1**	**-44.5**	**-6.1**

MSEK	Share capital	Other contributed capital	Reserves	Retained earnings incl. profit/loss of the period	Total equity
Opening equity as of 2025-01-01	**0.0**	**0.8**	**0.1**	**-4.2**	**-3.1**
New share issue before reverse acquisition		2.9			**2.9**
Reverse acquisition	19.6	-11.4			**8.2**
Reduction of share capital (cancellation of shares)	-17.3	17.3			**0.0**
New share issue	0.1	1.5			**1.6**
Currency Translation Effects		-0.1	0.2		**0.1**
Profit/Loss of the period				-21.3	**-21.3**
Closing equity as of 2025-06-30	**2.5**	**11.0**	**0.3**	**-25.4**	**-11.6**

CONSOLIDATED CASH FLOW STATEMENT – THE GROUP

MSEK	Q2 2026-04-01 – 2026-06-30	Q2 LY 2025-04-01 – 2025-06-30	YTD 2026-01-01 – 2026-06-30	YTD LY 2025-01-01 – 2025-06-30	LY 2025-01-01 – 2025-12-31
Operating activities					
Operating profit/loss	**-4.0**	**-2.8**	**-8.8**	**-20.3**	**-26.3**
Adjustments for:					
Depreciation, amortization and impairment	0.2	0.0	0.3	0.0	0.3
Transaction costs related to reverse acquisition	0.0	0.0	0.0	16.6	16.6
Interest received	-0.1	0.0	0.1	0.0	0.1
Interest paid	-0.2	-0.7	-0.6	-0.9	-2.4
Income tax paid	0.0	0.0	0.0	0.0	0.0
Cash flow from operating activities before changes in working capital	**-4.2**	**-3.5**	**-9.0**	**-4.7**	**-11.8**
Changes in working capital					
Change in inventories	2.6	-0.7	3.5	-3.0	-5.9
Change in receivables	-0.6	0.7	-1.5	-2.8	-2.0
Change in short-term liabilities	0.5	-1.8	4.1	1.9	5.1
Cash flow from operating activities	**-1.6**	**-5.3**	**-2.9**	**-8.5**	**-14.6**
Investing activities					
Cash and cash equivalents acquired in reverse acquisition	0.0	0.0	0.0	0.1	0.1
Investment in intangible assets	0.0	0.0	-0.3	-0.4	-2.3
Investment in tangible assets	0.0	0.0	0.0	0.0	0.0
Investment/divestment in financial assets	2.5	0.0	-0.6	0.0	-3.4
Cash flow from investing activities	**2.5**	**0.0**	**-1.0**	**-0.3**	**-5.6**

Financing activities					
Loans	0.1	5.0	2.1	6.6	7.3
Capital contributions	0.0	0.6	1.7	0.6	12.3
Bank overdraft	0.2	-0.1	0.0	0.7	0.8
Cash flow from financing activities	**0.3**	**5.6**	**3.8**	**8.0**	**20.4**
Total cash flow for the period	**1.2**	**0.3**	**-0.1**	**-0.9**	**0.1**
Cash and cash equivalents at beginning of period	**0.1**	**0.1**	**1.4**	**1.3**	**1.3**
Cash and cash equivalents at end of period	**1.4**	**0.4**	**1.4**	**0.4**	**1.4**

INCOME STATEMENT – PARENT COMPANY

MSEK	Q2 2026-04-01 – 2026-06-30	Q1 LY 2025-04-01 – 2025-06-30	YTD 2026-01-01 – 2026-06-30	YTD LY 2025-01-01 – 2025-06-30	LY 2024-10-01 – 2025-12-31
Revenue	0.5	1.0	1.0	1.0	2.0
Total Revenue	**0.5**	**1.0**	**1.0**	**1.0**	**2.0**
Other external costs	-0.8	-0.7	-1.6	-1.8	-3.7
Personnel costs	-0.6	0.0	-1.2	-0.1	-1.2
Other operating costs	0.0	0.0	0.0	0.0	-0.8
EBITDA	**-0.9**	**0.3**	**-1.8**	**-0.9**	**-3.7**
Depreciation and amortization	-0.1	0.0	-0.3	0.0	-0.2
Operating profit (EBIT)	**-1.1**	**0.3**	**-2.1**	**-0.9**	**-3.9**
Finance costs	-0.1	-0.6	-0.4	-0.8	-2.1
Net financial items	**-0.1**	**-0.6**	**-0.4**	**-0.8**	**-2.1**
Profit before tax (EBT)	**-1.2**	**-0.3**	**-2.5**	**-1.7**	**-6.0**
Financial statement appropriations					
Group contributions received	0.0	0.0	0.0	0.0	1.0
Result for the period	**-1.2**	**-0.3**	**-2.5**	**-1.7**	**-5.0**

BALANCE SHEET – PARENT COMPANY

MSEK	2026-06-30	2025-06-30	2025-12-31
Non-current assets			
Intangible assets			
Technology assets	1.9	0.0	1.8
Other intangible assets	0.3	0.4	0.4
Financial assets			
Shares in subsidiaries	84.5	80.4	84.5
Total non-current assets	**86.7**	**80.8**	**86.6**
Current Assets			
Receivables from subsidiaries	16.5	5.1	13.3
Other current receivables	0.1	0.2	0.2
Prepaid expenses and accrued income	0.2	0.1	0.1
Cash and cash equivalents	0.1	0.2	0.7
Total current assets	**16.9**	**5.6**	**14.2**
TOTAL ASSETS	**103.6**	**86.4**	**100.8**

BALANCE SHEET – PARENT COMPANY

MSEK	2026-06-30	2025-06-30	2025-12-31
EQUITY			
Share capital	5.0	2.5	3.2
Capital contribution	0.1	0.1	0.1
Share premium reserve	264.6	242.6	257.3
Retained earnings	-178.8	-173.3	-176.0
TOTAL EQUITY	**90.8**	**71.9**	**84.6**
LIABILITIES			
Current liabilities			
Interest-bearing liabilities	3.1	6.2	5.7
Accounts payable	2.2	1.5	1.9
Liabilities to subsidiaries	5.1	0.0	0.0
Other current liabililties	1.4	6.6	7.9
Accrued expenses and deferred income	0.9	0.3	0.7
Total current liabilities	**12.7**	**14.5**	**16.2**
TOTAL LIABILITIES	**12.7**	**14.5**	**16.2**
TOTAL EQUITY AND LIABILITIES	**103.6**	**86.4**	**100.8**

STATEMENT OF CHANGES IN EQUITY – PARENT COMPANY

MSEK	Share capital	Share premium reserve	Capital contribution	Retained earnings incl. profit/loss of the period	Total equity
Opening equity as of 2026-01-01	**3.2**	**257.3**	**0.1**	**-176.0**	**84.6**
Adjustment relating to identified pre- reverse acquisition liabilities				**-0.3**	**-0.3**
Set-off issue	1.7	5.6			**7.3**
New share issue	0.1	1.9			**2.0**
Expenses related to share issues		-0.3			**-0.3**
Profit/Loss of the period				-2.5	**-2.5**
Closing equity as of 2026-06-30	**5.0**	**264.6**	**0.1**	**-178.8**	**90.8**

MSEK	Share capital	Share premium reserve	Capital contribution	Retained earnings incl. profit/loss of the period	Total equity
Opening equity as of 2025-01-01	**2.3**	**160.8**	**0.1**	**-171.6**	**-8.4**
Set-off share issue in connection with the reverse acquisition	17.3	63.0			**80.4**
Reduction of share capital (cancellation of shares)	-17.3	17.3			**0.0**
New share issue	0.1	1.5			**1.6**
Profit/Loss of the period				-1.7	**-1.7**
Closing equity as of 2025-06-30	**2.5**	**242.6**	**0.1**	**-173.3**	**71.9**

CASH FLOW STATEMENT – PARENT COMPANY

MSEK	Q2 2026-04-01 – 2026-06-30	Q2 LY 2025-04-01 – 2025-06-30	YTD 2026-01-01 – 2026-06-30	YTD LY 2025-01-01 – 2025-06-30	LY 2024-10-01 – 2025-12-31
Operating activities					
Operating profit/loss	**-1.1**	**0.3**	**-2.1**	**-0.9**	**-3.9**
Adjustments for:					
Depreciation, amortization and impairment	0.1	0.0	0.3	0.0	0.2
Interest paid	-0.1	-0.6	-0.4	-0.8	-2.1
Income tax paid	0.0	0.0	0.0	0.0	0.0
Cash flow from operating activities before changes in working capital	**-1.0**	**-0.3**	**-2.3**	**-1.7**	**-5.8**
Changes in working capital					
Change in receivables	-0.7	-4.6	-3.3	-5.2	-11.9
Change in short-term debts	1.7	0.2	6.1	0.9	1.7
Cash flow from operating activities	**-0.1**	**-4.8**	**0.6**	**-6.1**	**-16.0**
Investing activities					
Investment in intangible assets	0.0	0.0	-0.3	-0.4	-2.3
Cash flow from investing activities	**0.0**	**0.0**	**-0.3**	**-0.4**	**-2.3**
Financing activities					
Loans	0.1	5.0	-2.6	6.6	7.4
Capital contributions	0.0	0.0	1.7	0.0	11.6
Cash flow from financing activities	**0.1**	**5.0**	**-0.9**	**6.6**	**19.0**
Total cash flow for the period	**0.1**	**0.2**	**-0.6**	**0.1**	**0.7**
Unrealized Fx Revaluation Effect					
Cash and cash equivalents at beginning of period	**0.0**	**0.0**	**0.7**	**0.1**	**0.0**
Cash and cash equivalents at end of period	**0.1**	**0.2**	**0.0**	**0.2**	**0.7**

Financial calendar 2026

Interim report Q3 2026	**2026-11-25**
Year End Report 2026	**2027-02-25**

All financial reports are published on Acenta Group's website:
https://investor.acenta.group/financial-reports/

Principles for the preparation of the report

The financial statements in this interim report have been prepared in accordance with the Swedish Annual Accounts Act (1995:1554) and the general guidelines on annual and consolidated accounts K3, (BFNAR 2012:1) issued by the Swedish Accounting Standards Board. The underlying financial statements of Acenta Group's Norwegian subsidiaries are prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles applicable to other companies.

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

Statement by the Board of Directors

The Board of Directors and the CEO hereby certify that the interim report provides a fair overview of Acenta Group AB's operations.

Stockholm, August 25, 2026
Acenta Group AB
The Board of Directors and the CEO