

EASYPAY - INSTITUIÇÃO DE PAGAMENTO, LDA

Balance Sheet

(Amounts expressed in Euros)

Headings	Notes	31/3/2026	31/12/2025
ASSETS:			
Non-current assets:			
Tangible fixed assets		197,966.10	192,179.63
Intangible assets		817,060.79	856,915.97
Financial Investments – Equity Method		34,410.37	34,518.95
Other non-current assets		10,606.47	10,606.47
		<u>1,060,043.73</u>	<u>1,094,221.02</u>
Current assets:			
Other payables to third parties		128,463.21	96,848.79
Other current assets		132,186.40	123,579.57
Cash and cash equivalents		3,118,583.92	5,986,902.57
		<u>3,379,233.53</u>	<u>6,207,330.93</u>
		<u>4,439,277.26</u>	<u>7,301,551.95</u>
EQUITY:			
Share Capital		125,000.00	125,000.00
Legal Reserves		25,000.00	25,000.00
Other Reserves		669,119.18	672,560.94
Retained earnings		765,502.29	380,956.71
Adjustments to financial assets		2,627.26	2,627.26
Net result for the period		<u>147,429.47</u>	<u>784,545.58</u>
		<u>1,734,678.20</u>	<u>1,990,690.49</u>
LIABILITIES:			
Current Liabilities:			
Suppliers		54,270.43	102,516.40
State and other public entities		228,844.08	218,100.01
Loans obtained		74,283.33	65,343.39
Other current payables		2,347,201.22	4,924,901.66
		<u>2,704,599.06</u>	<u>5,310,861.46</u>
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		<u>4,439,277.26</u>	<u>7,301,551.95</u>

The Certified Accountant

The Board of Directors

EASYPAY - INSTITUIÇÃO DE PAGAMENTO, LDA**STATEMENTS OF PROFIT AND LOSS BY NATURE**

(Amounts expressed in Euros)

Headings	Notes	31/3/2026	31/12/2025
Provision of Services		1,295,542.15	1,105,701.56
Gains/losses attributed of subsidiaries, associated companies and joint ventures		(108.58)	(2,215.77)
Supplies and external services		(658,844.13)	(556,285.23)
Personnel costs		(375,318.63)	(380,341.92)
Other Income		4,513.96	349.60
Other Costs		(3,973.73)	(3,906.31)
Earnings before interests, taxes, depreciation and amortization (EBITDA)		261,811.04	163,301.93
Expenses/reversals of depreciation and amortization		(73,030.71)	(54,605.73)
Operational Earnings (before interests and taxes) (EBIT)		188,780.33	108,696.20
Interests and similar expenses incurred		(576.07)	(157.87)
Earnings before taxes (EBT)		188,204.26	108,538.33
Income tax for the period		(40,774.79)	(24,251.06)
Net result for the period		147,429.47	84,287.27
The Certified Accountant		The Board of Directors	