EASYPAY - INSTITUIÇÃO DE PAGAMENTO, LDA

Balance Sheet

(Amounts expressed in Euros)

Headings	Notes	30/6/2026	31/12/2025
ASSETS:			
Non-current assets:			
Tangible fixed assets		196 073,05	192 179,63
Intangible assets		774 854,12	856 915,97
Financial Investments – Equity Method		34 450,88	34 518,95
Other non-current assets		11 780,58	10 606,47
		1 017 158,63	1 094 221,02
Current assets:			
State and other public entities		461,04	-
Other receivables		161 600,29	-
Other payables to third parties		130 732,00	96 848,79
Other current assets		55 486,35	123 579,57
Cash and cash equivalents		3 376 401,02	5 986 902,57
		3 724 680,70	6 207 330,93
		4 741 839,33	**7 301 551,95**
EQUITY:			
Share Capital		125 000,00	125 000,00
Legal Reserves		25 000,00	25 000,00
Other Reserves		680 002,01	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		285 428,34	784 545,58
		1 883 559,90	**1 990 690,49**
LIABILITIES:			
Current Liabilities:			
Suppliers		60 280,04	102 516,40
State and other public entities		390 181,64	218 100,01
Accionistas/sócios		215 965,00	20 825,00
Loans obtained		72 855,94	65 343,39
Other current payables		2 118 996,81	4 924 901,66
		2 858 279,43	**5 331 686,46**
		2 858 279,43	**5 331 686,46**
		4 741 839,33	**7 322 376,95**

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	30/6/2026	30/6/2025
Provision of Services		2 668 802,11	2 201 918,93
Gains/losses attributed of subsidiaries, associated companies and joint ventures		(68,07)	(1 773,62)
Supplies and external services		(1 348 592,00)	(1 130 563,25)
Personnel costs		(807 377,57)	(753 231,75)
Fair value adjustments		1 174,11	-
Other Income		9 419,66	28 363,42
Other Costs		(9 142,40)	(6 229,96)
Earnings before interests, taxes, depreciation and amortization (EBITDA)		**514 215,84**	**338 483,77**
Expenses/reversals of depreciation and amortization		(144 693,08)	(109 536,88)
Operational Earnings (before interests and taxes) (EBIT)		**369 522,76**	**228 946,89**
Interests and similar expenses incurred		(1 119,85)	(438,46)
Earnings before taxes (EBT)		**368 402,91**	**228 508,43**
Income tax for the period		(82 974,57)	(46 580,63)
Net result for the period		**285 428,34**	**181 927,80**

The Certified Accountant

The Board of Directors