Doverie United Holding AD

Interim Non-Consolidated Financial Statements

For the period ended 30 September 2026

Doverie United Holding AD

Interim Non-consolidated Statement of Comprehensive Income

For the period ended 30 September 2026
(classification of costs by economic elements)

All amounts presented in EUR'000's	**30.9.2026**	**30.9.2025**
Sales revenue	9 739	1 505
Other income/losses	10	6
Hired services	(163)	(346)
Employee expenses	(723)	(828)
Depreciation	(166)	(159)
Other expenses	(98)	(105)
Accrued / (recovered) impairment of trade receivables and loans		3
Financial expenses/income net	(410)	8 181
Profit before tax	**8 189**	**8 257**
Tax expenses, net		(146)
Profit	**8 189**	**8 111**
Total comprehensive income	**8 189**	**8 111**
Net earnings per share	**0,3921**	**0,3789**

The statement of profit or loss and other comprehensive income should be considered together with the explanatory notes from page 6 to page 82, which form an integral part of the Interim non-consolidated financial report.

The Interim Non-Consolidated Financial Statements were authorised on 27 October 2026 by:

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Petko Ivanov
Member of the Management Board

Doverie United Holding AD
Interim Non-consolidated Statement of Financial Position
For the period ended 30 September 2026

	30.9.2026	31.12.2025
All amounts presented in EUR'000's		
ASSETS		
Non-current assets		
Investments in subsidiaries,associates & other companies	21 162	21 162
Right of use assets	1 067	1 112
Financial assets at fair value through profit or loss	52	47
Related parties receivables	32 396	19 358
Property, plant and equipment	23	24
Intangible assets	0	1
Deferred tax assets	23	23
Total non-current assets	**54 723**	**41 727**
Current assets		
Related parties receivables	1 192	295
Trade and other receivables	15	37
Financial assets at fair value through profit or loss	24	30
Cash and cash equivalents	1 097	4 176
	2 328	**4 538**
Total assets	**57 051**	**46 265**
EQUITY		
Share capital	10 965	9 220
Reserves	13 981	13 981
Retained earnings/ (loss)	16 173	7 717
	41 119	**30 918**
LIABILITIES		
Non-current liabilities		
Bank loans	0	637
Related parties liabilities	2 600	
Bond loan	10 212	10 212
Leasing	1 016	974
Provisions	42	56
	13 870	**11 879**
Current liabilities		
Related parties liabilities	0	
Short-term payables - bank loans	1279	2 567
Trade payables	783	901
	2 062	**3 468**
Total liabilities	**15 932**	**15 347**
Total equity and liabilities	**57 051**	**46 265**

The statement of financial position should be considered together with the explanatory notes from page 6 to page 82, which form an integral part of the interim non-consolidated financial report.

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Doverie United Holding AD
Interim Non-consolidated Statement of Cash Flow
For the period ended 30 September 2026

	30.9.2026	30.9.2025
All amounts presented in EUR'000's		
Cash flows from operating activities		
Cash receipts from customers	99	77
Cash paid to suppliers	(295)	(480)
Cash paid to employees and social security institutions	(772)	(814)
Taxes paid, net	(40)	(6)
Profit tax	(1)	(103)
Dividends received	8 686	
Interest paid		533
Other payments	3	4
Net cash flows from operating activities	*7 680*	*(789)*
Cash flow from investing activities		
Purchase of financial instruments	-	(182)
Sale of financial instruments	-	11 248
Loans granted to related parties	(13 938)	(19 986)
Proceeds from loans from related parties	400	11 195
Interest income from related parties	588	435
Proceeds from deposits - subsdiaries		
Other receipts/payments for investing activity	23	
Net cash flows from investing activities	*(12 927)*	*2 710*
Cash flows from financial activities		
Payments on repurchase of securities	-	(1 520)
Repayment of loans - financial institutions	(1 917)	(1 917)
Loans and deposits received - related parties	2 600	2 227
Proceeds from loans - third parties	-	
Repayment of deposits and loans - related parties	-	(714)
Proceeds from issue of shares		
Debenture loans - interest paid		
Repayment of deposits and loans - third parties	-	
Interest paid - third parties	-	
Interest paid - related parties	(8)	(3)
Interest and fees paid on bank loans	(45)	(89)
Interest paid on bond loans	(441)	(485)
Payments under lease contracts	(237)	(231)
Other receipts/ payment for financial activity, net	2 216	
Net cash flows from financial activities	*2 168*	*(2 732)*
Net increase in cash and cash equivalents	**(3 079)**	**(811)**
Cash and cash equivalents, at the beginning of the peri	**4 176**	**1 390**
Cash and cash equivalents at the end of the period	**1 097**	**579**

The statement of cash flows should be considered together with the explanatory notes
from page 6 to page 82, which form an integral part of the interim non-consolidated financial report.

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Doverie United Holding AD
Interim Non-consolidated statement of changes in equity
For the period ended 30 September 2026

Balance 31 December 2025	**9 220**	**4 819**	**9 162**	**7 717**	**30 918**
Repurchased own shares					
Financial result for the period				**8 189**	**8 189**
Other changes in equity	**1 745**			**267**	**2 012**
Balance 30 September 2026	**10 965**	**4 819**	**9 162**	**16 173**	**41 119**

The statement of changes in equity should be considered together with the explanatory notes from page 6 to page 82, which form an integral part of the interim non-consolidated financial report.

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