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SUMMUS CAPITAL

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS 3RD QUARTER 2026 (UNAUDITED)

Tallinn, 20th of November, 2026

With the first full quarter of revenue contribution from The Park Krakow, Summus achieved a new all-time high in consolidated quarterly sales. At the same time the Group continued to optimise its portfolio through the disposal of warehouse properties in Estonia, which were among its earliest investments.

MANAGEMENT REVIEW

OPERATIONS

- In July, Aegina S p. z o.o., a subsidiary of Summus Capital OÜ ("Summus"; together with subsidiaries the "Group") received a VAT refund of EUR 11.0 million from the Polish National Revenue Administration in connection with the acquisition of The Park Krakow office complex in Poland. (Note 3)
- Following receipt of the VAT refund, the temporary loan used to finance the VAT receivable was fully repaid. (Note 6)
- In July, Summus returned an outstanding credit line of EUR 6.5 million, that was temporary utilised to support acquisition in Poland. (Note 6)
- In June/July loan portfolio from Luminor bank was refinanced. As part of the refinancing, Riga Plaza loan was extended in July till 30.04.2031 with additional EUR 10.9 million financing available. (Note 6)
- In September Scope Ratings GmbH assigned Summus a B+ issuer credit rating with a Stable Outlook. The Group's senior unsecured debt was also rated B+.
- On September 7, Summus' subsidiary Votum Invest OÜ, disposed of its warehouse portfolio comprising 2 industrial properties. As a result of the transaction, the Group's investment properties decreased by EUR 6 million, and the related bank loan of EUR 4.5 million was repaid. The disposal generated a gain of EUR 55 thousand, recognised under Other income. (Note 4, 6)
- In September Summus reduced its voluntary reserves by EUR 5 million and, on September 30, converted the remaining balance into a subordinated loan. As a result of these transactions, Summus' voluntary reserves were reduced to 0, while total subordinated loans increased to EUR 81.2 million as at the end of 3Q2026 (Note 5, p 2.4)
- Portfolio WAULT stood at 4.28 years, supported by lease extensions covering approximately 3,551 m^2 and new leases reducing quarter-end vacancy to 2.47%

BALANCE SHEET

- Total consolidated balance sheet decreased to EUR 650 million (2Q2026: EUR 665 million), primarily reflecting the settlement of The Park Krakow acquisition completed in 2Q2026 and the disposal of The warehouse portfolio properties.
- Trade receivables and other receivables decreased to EUR 7 million (2Q2026: EUR 19 million), reflecting the receipt of VAT refund related to the acquisition of The Park Krakow. (Note 3)
- Investment Property decreased to EUR 615 million (2Q2026: EUR 620 million) primarily reflecting the disposal of the warehouse portfolio properties. (Note 4)
- Trade payables and other payables increased to EUR 8 million (2Q2026: EUR 6 million) primarily due to the reduction in voluntary reserves, which were only partially paid out as at the reporting date. (Note 5)
- Consolidated loans and borrowings from financial institutions and bonds decreased to EUR 397 million (2Q2026: EUR 413 million), primarily reflecting the repayment of temporary financing related to The Park Krakow acquisition in Poland, the refinancing of bank loans in Latvia and the repayment of loans associated with the disposed warehouse portfolio. (Note 6)
- Total consolidated liabilities decreased to EUR 432 million (2Q2026: EUR 446 million).
- Total consolidated owner's equity decreased to EUR 218 million (2Q2026: EUR 219 million), of which EUR 206 million was attributable to the equity holders of Summus Capital OÜ.

INCOME STATEMENT

- In 3Q2026, the Group's consolidated sales increased by 4% to EUR 16.7 million (2Q2026: EUR 16.0 million), reflecting, among other factors, the first full quarter of revenue contribution from The Park Krakow following its acquisition in 2Q2026. (Note 7)
- Consolidated operating profit increased by 8% to EUR 10.7 million (2Q2026: EUR 10.0 million)
- Consolidated net profit increased to EUR 4.6 million, of which EUR 4.3 million (2Q2026: EUR 3.3 million) was attributable to the equity holders of Summus Capital OÜ. The increase in net profit was primarily driven by a foreign exchange gain of EUR 0.3 million (2Q2026: EUR 0.8 million loss), decrease of financing costs following the repayment of temporary transaction-related loans, and reduced income tax expense compared with 2Q2026.

FINANCIAL COVENANTS

- 3Q2026 consolidated equity to total assets ratio stood at 34% (bonds' terms require at least 30%).
- At the end of 3Q2026, the consolidated DSCR on the trailing 12-month basis was 1.34x (bonds' terms require at least 1.2x).
- Financial covenants set forth in bonds' terms were met as of 3Q2026.

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(In Euros)	31.12.2025	30.09.2026
ASSETS		
Current assets		
Cash and cash equivalents	9 083 431	14 459 367
Trade receivables and other receivables (Note 3)	28 281 898	7 386 372
Other financial assets	4 630 526	4 630 526
Inventories	460	460
Total current assets	**41 996 315**	**26 476 725**
Non-current assets		
Trade receivables and other receivables	33 290	40 307
Other financial assets	112 556	112 556
Fixed assets	1 953 686	1 905 894
Intangible assets	292	29 721
Other financial investments	6 665 141	6 478 507
Investment property (Note 4)	571 350 000	614 549 113
Total non-current assets	**580 114 965**	**623 116 098**
TOTAL ASSETS	**622 111 280**	**649 592 823**
LIABILITIES AND EQUITY		
Liabilities		
Current liabilities		
Lease obligations	37 950	39 402
Trade payables and other payables (Note 5)	22 060 173	8 349 871
Interest-bearing loans and borrowings (Note 6)	13 760 549	8 698 156
Tax liabilities	929 556	936 381
Total current liabilities	**36 788 228**	**18 023 810**
Non-current liabilities		
Deferred income tax	13 419 160	13 419 160
Lease obligations	2 105 043	2 075 151
Trade payables and other payables	3 713 527	5 891 032
Provisions	2 457 158	2 457 158
Interest-bearing loans and borrowings (Note 6)	350 162 123	388 698 768
Liabilities from derivative instruments	1 424 545	1 424 478
Total non-current liabilities	**373 281 556**	**413 965 747**
TOTAL LIABILITIES	**410 069 784**	**431 989 557**
Owners' equity		
Share capital	1 200 000	1 200 000
Voluntary reserve	75 913 462	-
Subordinated loans	11 055 660	81 167 293
Retained earnings	112 307 200	123 882 838
Equity attributable to the shareholders of the parent company	**200 476 322**	**206 250 131**
Non-controlling interest	11 565 174	11 353 135
TOTAL OWNERS' EQUITY	**212 041 496**	**217 603 266**
TOTAL LIABILITIES AND OWNERS' EQUITY	**622 111 280**	**649 592 823**

The accompanying notes are an integral part of these consolidated financial statements.

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(In Euros)	01.07.2025 -30.09.2025	01.07.2026 -30.09.2026	2025 (year to date)	2026 (year to date)
Sales revenue (Note 7)	13 258 107	16 682 527	40 533 550	48 558 431
Cost of sales	-3 953 186	-5 335 458	-12 537 753	-16 287 169
Other operating expenses	-603	0	-8 811	0
Labour expenses	-45 702	-61 824	-135 172	-164 541
Depreciation and impairment	-16 516	-15 931	-49 586	-48 083
Other income	0	54 549	450 000	54 549
Other expenses	-369 616	-576 262	-1 264 684	-1 606 040
OPERATING PROFIT	**8 872 484**	**10 747 601**	**26 987 544**	**30 507 147**
Interest income	220 045	114 595	396 101	377 208
Interest expenses	-4 710 929	-6 072 499	-13 342 417	-16 843 198
Other financial income and expenses	-901 505	256 596	416 596	52 803
PROFIT BEFORE INCOME TAX	**3 480 095**	**5 046 293**	**13 624 632**	**14 093 960**
Income tax	-173 655	-418 495	-278 384	-1 195 081
NET PROFIT	**3 306 440**	**4 627 798**	**13 346 248**	**12 898 879**
Share of net profit of the owners of the parent company	3 051 808	4 328 955	12 551 888	12 199 382
Share of net profit of non-controlling interest	254 632	298 843	794 360	699 497
COMPREHENSIVE INCOME OF THE FINANCIAL PERIOD				
Share of comprehensive income of owners of the parent company	3 051 808	4 328 955	12 551 888	12 199 382
Share of non-controlling interest of comprehensive income	254 632	298 843	794 360	699 497

The accompanying notes are an integral part of these consolidated financial statements.

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(In Euros)	2025 (year to date)	2026 (year to date)
CASH FLOW FROM OPERATING ACTIVITIES		
Operating profit	**26 987 544**	**30 507 147**
Adjustments:		
Fixed asset depreciation and asset impairment	49 586	50 167
Gain on sales of real estate investments	0	-54 549
Amortised loan arrangement fees	0	-243 637
Other adjustments	-1 003 433	0
TOTAL ADJUSTMENTS	**-953 847**	**-248 019**
Change of inventory	1 626	0
Change in trade and other receivables	21 713 832	23 067 351
Change in trade and other payables	-8 369 271	-8 988 800
NET CASH FROM OPERATING ACTIVITIES BEFORE CIT	**39 379 884**	**44 337 679**
CIT paid	0	-1 195 081
NET CASH FROM OPERATING ACTIVITIES	**39 379 884**	**43 142 598**
CASH FLOW FROM INVESTING ACTIVITIES		
Investment property acquisition and improvements	-2 037 050	-49 219 564
Deferred property acquisition settlements	0	-8 612 427
Investment activities	0	186 634
Proceeds from disposal of investment property	4 350 000	6 075 000
Acquisition of intangible assets	0	-31 804
Loan interest received	396 101	358 734
NET CASH FLOW FROM INVESTING ACTIVITIES	**2 709 051**	**-51 243 427**
CASH FLOW FROM FINANCING ACTIVITIES		
Loans received	1 300 000	66 969 422
Loans repaid	-28 275 527	-35 963 323
Proceeds from bonds issuance	30 000 000	0
Interest paid	-13 674 800	-16 281 373
Transactions costs related to loans and borrowings	0	-298 952
Dividends paid	-200 000	-909 793
Capital contribution from non-controlling interests	0	186
Lease payments	-75 213	-39 402
NET CASH FLOW FROM FINANCING ACTIVITIES	**-10 925 540**	**13 476 765**
TOTAL CASH FLOW	**31 163 395**	**5 375 936**
Cash and cash equivalents at the beginning of the period	8 616 689	9 083 431
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**39 780 084**	**14 459 367**

The accompanying notes are an integral part of these consolidated financial statements.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(In Euros)	Share capital	Voluntary reserve	Sub-ordinated loans	Retained earnings	Total	Non-controlling interest	Total equity
Balance at 31.12.2024	**1 200 000**	**78 913 462**	**14 617 295**	**83 394 415**	**178 125 172**	**9 849 979**	**187 975 151**
Current period profit				12 551 888	**12 551 888**	794 360	**13 346 248**
Subordination of loan obligations			696 069		**696 069**		**696 069**
Subordinated loan payments			-3 688 890		**-3 688 890**		**-3 688 890**
Subordinated loan interest				-696 069	**-696 069**		**-696 069**
Dividends				-200 000	**-200 000**		**-200 000**
Balance at 30.09.2025	**1 200 000**	**78 913 462**	**11 624 474**	**95 050 234**	**186 788 170**	**10 644 339**	**197 432 509**
Balance at 31.12.2025	**1 200 000**	**75 913 462**	**11 055 660**	**112 307 200**	**200 476 322**	**11 565 174**	**212 041 496**
Current period profit				12 199 382	**12 199 382**	699 497	**12 898 879**
Voluntary reserve reduction		-5 000 000			**-5 000 000**		**-5 000 000**
Voluntary reserve transfer to subbordinated loans		-70 913 462	70 913 462		**0**		**0**
Subordination of loan obligations			1 110 936		**1 110 936**		**1 110 936**
Subordinated loan payments			-1 912 765		**-1 912 765**		**-1 912 765**
Subordinated loan interest				-623 930	**-623 930**		**-623 930**
Capital contribution from non-controlling interests				186	**186**		**186**
Dividends					**0**	-911 536	**-911 536**
Balance at 30.09.2026	**1 200 000**	**0**	**81 167 293**	**123 882 838**	**206 250 131**	**11 353 135**	**217 603 266**

The accompanying notes are an integral part of these consolidated financial statements.

NOTE 1. GENERAL

The condensed consolidated interim financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting and should be read in conjunction with the Group's latest consolidated annual financial statements as of and for the year ended 31 December 2025. These interim condensed consolidated financial statements do not include all of the information required in the complete set of IFRS financial statements. However, selected explanatory notes are included to explain events and transactions that are relevant to understanding the changes in the Group's financial position and performance since the last annual financial statements.

The management of the Group has performed an assessment of the Group's future consolidated financial position, consolidated financial performance and cash flows and has concluded that the continued application of the going concern assumption is appropriate.

The preparation of the Group's consolidated financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the reported item in the future. The assumptions and judgements applied in these interim condensed consolidated financial statements were the same as those applied in the Group's consolidated financial statements for the year ended 31 December 2025.

Management considers that the Group's operations are not subject to significant seasonal or cyclical fluctuations. The Group's revenues are predominantly derived from monthly rental income, which is generally stable throughout the year and does not exhibit material seasonality. Certain utility and other property-related costs that are recharged to tenants may, however, be subject to seasonal fluctuations. As such costs are generally recognised both as income from tenants and as corresponding operating expenses, their seasonal variation has a limited impact on the Group's operating results. Accordingly, Management considers the impact of seasonality on the Group's financial performance to be immaterial.

During the reporting period, Summus did not declare or pay any dividends to its shareholder. Certain subsidiaries of the Group declared and paid dividends during the reporting period. Dividends attributable to Summus' ownership interests were received within the Group and eliminated on consolidation. Dividends attributable to non-controlling interests were paid to the respective non-controlling shareholders and recognised as distributions to non-controlling interests in the consolidated statement of changes in equity.

The accounting policies applied in these interim financial statements are the same as those applied in the Group's consolidated financial statements for the year ended 31 December 2025.

The condensed consolidated interim financial statements have not been reviewed by the auditor.

NOTE 2. COMPOSITION OF THE GROUP

	Country	Share capital (in nominal value, EUR) 31.12.2025	Group participation 31.12.2025	Share capital (in nominal value, EUR) 30.09.2026	Group participation 30.09.2026
Lepidus Invest OÜ	Estonia	2 500	99%	2 500	99%
Votum Invest OÜ	Estonia	2 500	99%	2 500	99%
Veerenni Tervisekeskus OÜ	Estonia	2 500	99%	2 500	99%
Procedo Capital OÜ	Estonia	2 500	99%	2 500	99%
Viking 3 UAB	Lithuania	8 000 000	89%	8 000 000	89%
Nordika Prekybos sienis UAB	Lithuania	2 005 524	89%	2 005 524	89%
PT Vakarai UAB	Lithuania	5 000 000	89%	5 000 000	89%
PT Rytai UAB	Lithuania	12 000 000	89%	12 000 000	89%
Zenith Turto Valdymas UAB	Lithuania	2 050 000	89%	2 050 000	89%
Viking 2 SIA	Latvia	2 802 800	100%	2 802 800	100%
SIA Parupes Bumani	Latvia	2 700 000	100%	2 700 000	100%
Loft Office SIA	Latvia	2 800	89%	2 986	83%
LSREF3 Riga Plaza SIA	Latvia	5 504 800	100%	5 504 800	100%
PLP SIA	Latvia	1 428 064	100%	1 428 064	100%
Petina Sp. z o.o.	Poland	1 170	100%	1 170	100%
Maggiora Sp. z o.o.	Poland	239 006	100%	239 006	100%
Espliego Sp. z o.o.	Poland	2 965	100%	2 926	100%
Aegina Sp. z o.o.	Poland	-	100%	2 965	100%

NOTE 3. TRADE RECEIVABLES AND OTHER RECEIVABLES

(In Euros)	31.12.2025	30.09.2026
VAT claims	23 627 529	0
Trade receivables	4 062 285	5 704 508
Deferred expenses	347 210	1 303 219
Receivable from related party	252 908	252 908
Accrued interest for receivable from related party	31 614	50 582
Accrued income	60 616	93 587
Other	65 358	154 207
Accruals for doubtful debts	-132 332	-132 332
Total	**28 315 188**	**7 426 679**
Long term part	33 290	40 307
Short-term part	28 281 898	7 386 372
Total	**28 315 188**	**7 426 679**

- Trade receivables and other receivables decreased to EUR 7 million (2Q2026: EUR 19 million), reflecting the receipt of VAT refund related to the acquisition of The Park Krakow.

NOTE 4. INVESTMENT PROPERTY

(In Euros)	31.12.2025	30.09.2026
Estonia - DE LA GARDIE (commerce)	5 430 000	5 434 968
Estonia - VEERENNI 1 (medical center)	15 790 000	15 794 869
Estonia - VEERENNI 2 CONFIDO (medical center + parking garage)	25 600 000	25 600 000
Estonia - Portfolio of warehouses	6 000 000	0
Lithuania - NORDIKA (commerce)	72 010 000	72 010 000
Lithuania - THE PARK TOWN WEST HILL (commercial center)	23 060 000	23 161 418
Lithuania - THE PARK TOWN EAST HILL (commercial center)	47 500 000	47 500 000
Lithuania - THE BOD GROUP (high technology center)	26 130 000	26 130 000
Latvia - RIGA PLAZA (commerce and investment land)	106 500 000	106 999 847
Latvia - DEPO DIY property (commerce)	24 100 000	24 102 025
Latvia - commercial land plot under development	1 840 000	1 854 782
Poland - LAKESIDE (office)	70 200 000	70 200 000
Poland - REACT (office)	33 190 000	33 198 737
Poland - LIBERO (retail)	114 000 000	114 023 109
Poland - PARK KRAKOW (office)	0	48 539 358
Total	**571 350 000**	**614 549 113**

- On September 7, Summus' subsidiary Votum Invest OÜ, disposed of its warehouse portfolio comprising 2 industrial properties. As a result of the transaction, the Group's investment properties decreased by EUR 6 million.

NOTE 5. TRADE PAYABLES AND OTHER PAYABLES

(In Euros)	31.12.2025	30.09.2026
Current		
Accrued expenses	5 170 253	4 763 622
Trade payables	1 936 882	1 905 391
Deferred income	125 984	723 160
Accrual for future rent discounts and fit-out obligations	684 290	427 664
Accrued loan interest	229 588	243 101
Rental deposits	150 231	146 540
Unpaid dividends	139 288	140 393
Deferred property purchase settlement	8 612 427	0
Related party payables	3 000 000	0
Accrual for performance fee	2 011 230	0
Total	**22 060 173**	**8 349 871**

- Trade payables and other payables increased to EUR 8 million (2Q2026: EUR 6 million) primarily due to the reduction in voluntary reserves, with the unpaid portion recognised under Accrued expenses as at the reporting date.

NOTE 6. INTEREST BEARING LOANS AND LIABILITIES

(In Euros)	31.12.2025	30.09.2026
Bank loans	320 688 107	353 817 308
Deferred bank loan fees	-782 633	-707 356
Bonds	44 017 198	44 286 972
Total	**363 922 672**	**397 396 924**
Short-term	13 760 549	8 698 156
Long-term	350 162 123	388 698 768

- Consolidated loans and borrowings from financial institutions and bonds decreased to EUR 397 million (2Q2026: EUR 413 million), primarily reflecting the repayment of temporary financing related to The Park Krakow acquisition in Poland, the refinancing of bank loans in Latvia and the repayment of loans associated with the disposed warehouse portfolio.

NOTE 7. OPERATING SEGMENTS

For management purposes, the Group is organised into three business segments based on the type of investment property. Management monitors the operating results of each segment separately to support decisions on resource allocation and performance assessment. Segment performance is evaluated based on Sales revenue and Operating profit/loss. Information related to each reportable segment is presented below. Operating profit is used as a key performance measure, as management considers it the most relevant indicator for assessing segment performance relative to other entities operating in the same industries.

DEFINITION OF SEGMENTS

- Office segment Includes Veerenni 1 medical centre (Estonia), Veerenni 2 medical centre (Estonia), Parktown East Hill office business centre (Lithuania), Parktown West Hill business centre (Lithuania), Lakeside office building (Poland), React office building (Poland) and The Park Krakow office building (Poland) investment properties.
- Retail segment includes De La Gardie shopping centre (Estonia), Riga Plaza shopping centre (Latvia), Depo Imanta DIY property (Latvia), Nordika shopping centre (Lithuania) and Libero shopping centre (Poland) investment properties.
- Industrial/Logistics segment includes portfolio of 2 industrial/warehouse properties (Estonia) and BOD Group industrial building (Lithuania) investment properties, sold in September 2026.
- Other (not allocated) segment comprises income generated and expenses incurred by holding companies, which cannot be reliably allocated to a specific segment.

3Q 2026

(In Euros)	01.07.2026 - 30.09.2026				
	Office	**Retail**	**Industrial / logistics**	**Other (unallocated)**	**Total**
Sales revenue	9 126 375	6 858 226	697 926	0	**16 682 527**
Rental income	6 915 605	4 834 447	697 926	0	**12 447 978**
Advertising	116 556	0	0	0	**116 556**
Utilities and property management	2 094 214	2 023 779	0	0	**4 117 993**
Cost of sales	-3 088 333	-2 141 348	-105 807	30	**-5 335 458**
Labour expenses	- 7 651	-1 985	-993	-51 196	**-61 825**
Depreciation and impairment	-15 750	-181	0	0	**-15 931**
Other income	0	0	54 549	0	**54 549**
Other expenses	-76 902	-164 798	-152 452	-182 109	**-576 261**
Operating profit	**5 937 739**	**4 549 914**	**493 223**	**-233 275**	**10 747 601**
Total assets	**335 933 622**	**272 183 035**	**29 821 776**	**11 654 390**	**649 592 823**
of this investment property	324 424 730	263 994 383	26 130 000	0	**614 549 113**
Total liabilities	**203 789 837**	**160 596 435**	**16 939 740**	**50 663 545**	**431 989 557**

3Q 2025

(In Euros)	01.07.2025 - 30.09.2025				
	Office	**Retail**	**Industrial / logistics**	**Other (unallocated)**	**Total**
Sales revenue	7 355 758	5 184 671	717 678	0	**13 258 107**
Rental income	5 362 668	3 813 530	717 385	0	**9 893 583**
Advertising	126 050	0	0	0	**126 050**
Utilities and property management	1 867 040	1 371 141	293	0	**3 238 474**
Cost of sales	-2 390 227	-1 498 317	-64 642	0	**-3 953 186**
Labour expenses	-6 838	-1 059	-521	-37 284	**-45 702**
Depreciation and impairment	-16 185	-180	-150	0	**-16 515**
Other income	0	0	0	0	**0**
Other expenses	-85 889	-71 459	-6 853	-206 019	**-370 220**
Operating profit	**4 856 619**	**3 613 656**	**645 512**	**-243 303**	**8 872 484**
Total assets	**268 743 372**	**222 852 824**	**35 569 307**	**30 627 783**	**557 793 286**
of this investment property	257 038 315	215 866 898	33 218 253	0	**506 123 466**
Total liabilities	**144 886 914**	**137 833 323**	**21 627 695**	**56 012 846**	**360 360 778**

9M 2026

	2026 (year to date)				
(In Euros)	**Office**	**Retail**	**Industrial / logistics**	**Other (unallocated)**	**Total**
Sales revenue	27 904 477	18 492 985	2 160 969	0	**48 558 431**
Rental income	20 446 025	12 976 606	2 160 969	0	**35 583 600**
Advertising	390 982	0	0	0	**390 982**
Utilities and property management	7 067 470	5 516 379	0	0	**12 583 849**
Cost of sales	-10 087 826	-5 953 414	-245 929	0	**-16 287 169**
Labour expenses	-22 254	-4 613	-2 278	-135 397	**-164 542**
Depreciation and impairment	-47 542	-541	0	0	**-48 083**
Other income	0	0	54 549	0	**54 549**
Other expenses	-288 304	-443 553	-167 488	-706 694	**-1 606 039**
Operating profit	**17 458 551**	**12 090 864**	**1 799 823**	**-842 091**	**30 507 147**
Total assets	**335 933 622**	**272 183 035**	**29 821 776**	**11 654 390**	**649 592 823**
of this investment property	324 424 730	263 994 383	26 130 000	0	**614 549 113**
Total liabilities	**203 789 837**	**160 596 435**	**16 939 740**	**50 663 545**	**431 989 557**

9M 2025

	2025 (year to date)				
(In Euros)	**Office**	**Retail**	**Industrial / logistics**	**Other (unallocated)**	**Total**
Sales revenue	22 011 915	16 101 058	2 420 577	0	**40 533 550**
Rental income	15 879 097	11 555 721	2 339 713	0	**29 774 531**
Advertising	377 801	0	0	0	**377 801**
Utilities and property management	5 755 017	4 545 337	80 864	0	**10 381 218**
Cost of sales	-7 287 709	-4 880 152	-369 892	0	**-12 537 753**
Labour expenses	-20 482	-3 078	-1 531	-110 081	**-135 172**
Depreciation and impairment	-48 559	-576	-450	0	**-49 585**
Other income	0	0	450 000	0	**450 000**
Other expenses	-233 271	-284 930	-203 077	-552 218	**-1 273 496**
Operating profit	**14 421 894**	**10 932 322**	**2 295 627**	**-662 299**	**26 987 544**
Total assets	**268 743 372**	**222 852 824**	**35 569 307**	**30 627 783**	**557 793 286**
of this investment property	257 038 315	215 866 898	33 218 253	0	**506 123 466**
Total liabilities	**144 886 914**	**137 833 323**	**21 627 695**	**56 012 846**	**360 360 778**

NOTE 8. POST BALANCE SHEET EVENTS

- On October 9, 2026, Summus Group subsidiaries Votum Invest OÜ and Procedo Capital OÜ entered into a merger agreement whereby Votum Invest OÜ will be merged into Procedo Capital OÜ, with Procedo Capital OÜ acting as the acquiring entity and universal successor. Upon completion of the merger and its registration in commercial register, all assets and liabilities of Votum Invest OÜ will be transferred to Procedo Capital OÜ by universal succession. The merger will not result in any change in the Group's ultimate control over the underlying businesses and will be accounted for as common control transaction using predecessor values. The merger is expected to have no impact on the Group's profit or loss or equity. The merger will become effective upon registration in the commercial register.

SIGNATURES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The management board confirms that, to the best of their knowledge, the consolidated interim financial statements prepared in accordance with the applicable accounting standards give a true and fair view of the assets, liabilities, financial position and profit or loss of the issuer and the undertakings included in the consolidation as a whole, and that the management report gives a true and fair view of the development and performance of the business and the financial position of the issuer and the undertakings included in the consolidation as a whole as well as of the significant events which took place during the nine months of 2026 and their effect on the condensed consolidated interim statements.

These statements are signed electronically by:

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