ACENTA GROUP

-House of padel

INTERIM REPORT Q1

JANUARY 2026 – MARCH 2026

ACENTA GROUP AB - 556884-9920

REPORT HIGHLIGHTS

FINANCIAL OVERVIEW Q1 2026

- **Revenue** amounted to SEK 6.7 (6.3) million, an increase of 6 % compared to the same period last year
- **EBITDA** amounted to SEK −4.7 (-17.5*) million
  * Including costs for reverse acquisition in Q1 2025

OPERATIONAL HIGHLIGHTS Q1 2026

- **Continued deliveries and installations** under the Padel 100 agreement in Ireland.
- **Expanded exclusive NXPadel distribution agreement** to Australia, New Zealand and Oceania.
- **Signed an exclusive five-year partnership agreement** with Court Culture Pty Ltd for the commercialisation of Acenta's ecosystem in Australia, New Zealand and Oceania.
- **Entered into a global partner distribution agreement** with leading court manufacturer Padel Galis.
- **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.
- **Continued key investments in operational infrastructure**, including the implementation of CRM and financial consolidation systems, as well as the standardisation of core processes across sales, operations and finance, establishing a scalable platform to support continued growth.
- **Significant focus was placed on restructuring and strengthening the Group's e-commerce** operations through a review of the product offering, increased focus on premium products, and optimisation of warehouse and inventory management.
- **Marius Eckmann joined the team as Head of Sales,** bringing extensive experience from retail and commercial growth.

TOTAL ORDER BACKLOG AS OF MARCH 31, 2026

	2026	2027	2028	Total
Confirmed - Leasing	28	0	0	**28**
Total Confirmed *	**28**	**0**	**0**	**28**
Framework agreements - Direct sales	38	40	42	**120**
Framework agreements - Leasing	0	0	0	**0**
Total Framework agreements **	**38**	**40**	**42**	**120**

* Confirmed installations represent courts that have been ordered under signed and binding agreements with customers but have not yet been installed.

** Framework agreements represent courts covered by signed exclusivity agreements with customers. These agreements grant exclusivity but the final placement, delivery date and installation schedule have not yet been determined.

FINANCIAL SUMMARY THE GROUP

MSEK	Q1 2026-01-01 - 2026-03-31	Q1 LY 2025-01-01 - 2025-03-31	2025 2025-01-01 - 2025-12-31
Revenue	6.7	6.3	20.2
EBITDA	-4.7	-17.5	-26.0
Operating profit (EBIT)	-4.9	-17.5	-26.3
Cash and cash equivalents	0.1	0.1	1.4
Equity/Assets ratio	-2%	-76%	-20%
Average number of employees	8	7	7
Weighted average number of shares	7,324,545	2,169,706,021	538,181,318
Earnings per share (SEK)	-0.7	0.0	-0.1

A WORD FROM THE CEO

Financial performance

During the quarter, Acenta Group reported revenue of SEK 6.7 million, primarily driven by court sales and installations under existing agreements, demonstrating a more stabilised and increasingly predictable revenue base compared to previous periods. The continued development of recurring commercial partnerships and framework agreements also strengthens the Company's visibility and foundation for future revenue growth.

We have also invested strategically in strengthening the organisation and preparing the Company for future growth. The onboarding of key personnel, including a new Head of Sales, together with continued investments in digital infrastructure and operational processes, represents important building blocks as we move into the next phase of scaling the business internationally.

While the Company continues to invest in growth initiatives, international expansion and organisational development, we remain highly focused on improving gross margins and reducing external costs across the business. Several operational measures and cost optimisation initiatives have been implemented during the quarter with the ambition of moving the Company towards profitability in the near future.

Commercial agreements and partnerships

A key focus throughout the quarter has been expanding and strengthening our international network. Through partnerships with companies such as NXPadel, Court Culture, Padel Sports 100 and Padel Galis, Acenta Group continues to establish itself as an increasingly recognised platform within global padel infrastructure and distribution.

We are currently working intensively with certification and approval processes for several court structures across Australia, New Zealand and Oceania, in accordance with applicable local standards and regulations. We expect these approvals to be completed during Q2 2026, which we believe will create important opportunities for initial orders and deliveries into these markets.
In parallel, we continue to strengthen our international sales capabilities through strategic partnerships, agency agreements and the establishment of a stronger global sales organisation.

During the quarter, we onboarded Marius Eckmann as Head of Sales, who is now leading the development of an expanded international sales structure focused on scaling both existing and new markets.
We continue to experience increasing interest from operators, investors and commercial stakeholders globally, particularly in regions where padel

remains in an early growth phase and demand for modern infrastructure solutions continues to increase.

Operations, product and digital strategy

During Q1, several new digital solutions and internal systems were implemented to automate and improve workflows across sales, marketing and financial processes. These initiatives are expected to improve efficiency, scalability and operational control as the organisation grows.

At the same time, we continue to develop the broader Acenta padel ecosystem. Our long-term strategy remains focused on combining infrastructure, financing solutions, product distribution and digital services into one scalable international platform.

Within our proprietary app platform, operating under the same brand name as our e-commerce platform "Sport of Padel", version 1.0 has now been finalized. However, we have strategically chosen to postpone the commercial launch while evaluating additional integration opportunities and partnership structures connected to our open API strategy. We believe this approach strengthens the platform's long-term commercial potential.

Future outlook

Looking ahead, our focus remains firmly on execution, scalability and international expansion. We believe Acenta Group is now entering a new phase where the investments made in organisation, partnerships, digital infrastructure and market positioning can increasingly translate into commercial growth.

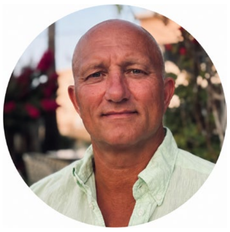
Our ambition is clear: to establish Acenta Group as a leading international platform within the global padel industry.

We are also continuing our roadmap to increase awareness of both the Company and the Acenta share among new investors and the broader financial market. As the world's first publicly listed padel company, trading under the ticker symbol "PADEL", we believe Acenta Group holds a unique position within an industry that continues to demonstrate strong global momentum.

Management together with the Board of Directors continues to work actively and intensively to secure sufficient liquidity and financing solutions to support the Company's continued operations, strategic initiatives and long-term growth ambitions.

Finally, I would like to extend my sincere gratitude to our employees, partners, customers and shareholders for your continued trust and support. Together, we continue to position Acenta Group for long-term growth and increased shareholder value.

Håkan Tollefsen,
CEO, Acenta Group AB



SIGNIFICANT EVENTS
January – March 2026

COMMERCIAL AGREEMENTS AND PARTNERSHIPS

- In January 2026, Acenta Group expanded its exclusive distribution agreement with NXPadel to include Australia, New Zealand and Oceania. The agreement broadened the existing five-year collaboration and granted Acenta exclusive rights to distribute and install NXPadel courts across the region, supporting the Group's strategy to establish a stronger presence in emerging international padel markets. The expansion was considered strategically important due to increasing interest in padel in those regions and the long-term infrastructure opportunities connected to the expected growth of the sport.

- Shortly thereafter, Acenta Group signed a five-year exclusive partnership agreement with Australian company Court Culture Pty Ltd covering Australia, New Zealand and Oceania. The agreement grants Court Culture exclusive rights to commercialise Acenta's padel court offering, as well as distribution rights for Acenta's e-commerce platform Sport of Padel and Peliga products and regional operation rights for Acenta Padel Tour. The agreement also includes a long-term commercial ambition to purchase and resell a minimum of 300 padel courts over a five-year period, subject to market development and customer demand.

- In March 2026, Acenta Group entered into a five-year global partner distribution agreement with padel court manufacturer Padel Galis. Through the partnership, Acenta strengthens its global infrastructure offering by combining its international platform with Padel Galis' manufacturing expertise and global distribution network. The collaboration supports Acenta's strategy to build a scalable and integrated ecosystem within premium padel infrastructure across multiple international markets.

GOVERNANCE AND ORGANISATION

- Marius Eckmann joined the team as Head of Sales, bringing extensive experience from retail and commercial growth. His expertise is expected to play an important role in accelerating the international expansion of the Group's business.

FINANCING ACTIVITIES

- During the quarter, the Board of Directors resolved on directed set-off share issues totaling approximately SEK 27.3 million, subject to approval by the extraordinary general meeting. The transactions were primarily related to the completion of the reverse acquisition of Acenta AS and the settlement of outstanding liabilities and creditor agreements. The measures were aimed at strengthening the Company's balance sheet and completing obligations under previously entered agreements.

SIGNIFICANT EVENTS AFTER THE END OF THE PERIOD

COMMERCIAL AGREEMENTS AND PARTNERSHIPS

- Following the end of the period, Acenta Group continued preparations together with Court Culture Pty Ltd ahead of the initial launch in Australia. The parties are currently finalizing certifications and operational preparations required for the first batch of padel courts to be ordered and delivered to the Australian market.

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

Acenta continuously evaluates acquisition opportunities that support its long-term vision of building a fully integrated padel ecosystem.

Strategic acquisitions will remain an important tool in expanding digital capabilities, deepening recurring revenue opportunities, and enhancing customer engagement across the value chain.

MARKET OUTLOOK

The global padel market continues to grow rapidly, supported by strong participation trends and rising demand for professional facilities, equipment, and digital services. With an estimated 30 million active players worldwide, the market is projected to grow at an annual rate of 8-10% through 2032, driven by both structural investment and increased consumer demand.

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 March 31, 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 March 31, the Company had no outstanding warrants, convertibles, or other dilutive equity-related financial instruments.

LARGEST OWNERS – March 31, 2026

Shareholder	Capital and votes (%)
Plan Investor AS*	23.82
Magnus Waller (privately and through companies)**	14.73
Ålandsbanken ABP (Finland) svensk, filial	12.90
Carsten Johansen***	9.26
DNB Bank ASA	8.19
Nordea Bank ABP, filial i Norge	5.76
SB1 Market AS	3.84
Håkan Tollefsen (privately and through companies)****	3.52
Doclab AS	3.00
Aqurat Fondkommission AB	2.94
Ten largest shareholders	87.96
Other shareholders	12.04
Total ownership	100

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

PERSONNEL

As of March 31, 2026, Acenta Group had 8 employees (full-time equivalents). A CFO joined the Company in December 2025, followed by a Head of Sales in January 2026. The Group also engages a number of project-based contractors and installation partners in connection with court installations and service assignments. The Company continues to build its organisational capacity to support its growth ambitions across core markets.

FINANCIAL PERFORMANCE

January - March 2026

Revenue and operating profit
In Q1 2026, the Group reported net sales of SEK 6.7 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 -4.7 million. The negative result was primarily attributable to significant inventory valuation adjustments during the period, including adjustments to unit values to better reflect current market values.

Personnel costs amounted to SEK -1.5 million, reflecting the planned strengthening of the organisation in line with the Group's long-term growth strategy. A CFO joined the Company in December 2025, followed by a Head of Sales in January 2026. 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-March amounted to SEK –0.1 million, primarily consisting of interest expenses on external loans and interest income related to leasing agreements

Financial position and liquidity
As of March 31 2026, the Group had SEK 0.1 million in cash and cash equivalents.
The balance sheet total amounted to SEK 20.7 million.

Cash flow
During the period, cash flow from operating activities amounted to SEK -1.3 million, mainly driven by investments in inventories. Cash flow from investing activities amounted to SEK -3.5 million and includes leasing contracts for installed courts.
Cash flow from financing activities amounted to SEK 3.5 million, driven by new external loans and proceeds from new share issues

Financing
The Board and Management are actively engaged in ongoing discussions regarding external financing solutions, including loans and equity financing, to strengthen the Company's liquidity position and support its continued growth and strategic initiatives.

CONSOLIDATED INCOME STATEMENT – THE GROUP

MSEK	Q1 2026-01-01 - 2026-03-31	Q1 LY 2025-01-01 - 2025-03-31	YTD LY 2025-01-01 - 2025-12-31
Revenue	6.7	6.3	20.2
Other operating income	0.0	0.0	0.1
Total Revenue	**6.7**	**6.3**	**20.2**
Cost of sales	-7.9	-3.4	-15.3
Other external costs	-2.1	-2.9	-9.3
Personnel costs	-1.5	-0.9	-4.1
Other operating costs *	-0.1	-16.6	-17.5
EBITDA	**-4.7**	**-17.5**	**-26.0**
Depreciation and amortisation	-0.1	0.0	-0.3
Operating profit (EBIT)	**-4.9**	**-17.5**	**-26.3**
Finance income	0.3	0.0	0.2
Finance costs	-0.4	-0.2	-2.8
Net financial items	**-0.1**	**-0.2**	**-2.7**
Profit before tax (EBT)	**-5.0**	**-17.7**	**-28.9**
Result for the period	**-5.0**	**-17.7**	**-28.9**

CONSOLIDATED BALANCE SHEET – THE GROUP

MSEK	2026-03-31	2025-03-31 *	2025-12-31
Non-current assets			
Intangible assets			
Goodwill	0.1	0.1	0.1
Technology assets	2.0	0.0	1.8
Other intangible assets	0.3	0.4	0.4
Tangible assets			
Property, plant and equipment	0.2	0.2	0.2
Financial assets			
Installment receivables	6.5	0.0	3.4
Total non-current assets	**9.1**	**0.7**	**5.7**
Current Assets			
Inventories	7.5	4.9	8.5
Accounts receivable	1.3	3.4	1.0
Other current receivables	2.3	1.5	1.3
Prepaid expenses and accrued income	0.3	0.2	0.7
Cash and cash equivalents	0.1	0.1	1.4
Total current assets	**11.6**	**10.1**	**12.8**
TOTAL ASSETS	**20.7**	**10.8**	**18.5**

* In Q1 2026, the Company implemented a new consolidation system, during which the need for certain reclassifications within the balance sheet compared to the balance sheet presented in the interim report for Q1 2025 was identified.

CONSOLIDATED BALANCE SHEET – THE GROUP

MSEK	2026-03-31	2025-03-31 *	2025-12-31
EQUITY			
Share capital	5.0	2.5	3.2
Reserves (translation difference)	0.1	0.2	0.4
Other contributed capital	33.3	11.0	25.8
Retained earnings	-38.8	-22.0	-33.2
TOTAL EQUITY	**-0.4**	**-8.2**	**-3.8**
LIABILITIES			
Current liabilities			
Interest-bearing liabilities	7.7	1.2	5.7
Accounts payable	3.4	4.9	3.5
Other current liabilities	6.2	8.6	9.3
Bank overdraft facility	1.8	1.9	1.9
Accrued expenses and deferred income	2.0	2.4	1.9
Total current liabilities	**21.0**	**19.0**	**22.3**
TOTAL LIABILITIES	**21.0**	**19.0**	**22.3**
TOTAL EQUITY AND LIABILITIES	**20.7**	**10.8**	**18.5**

* In Q1 2026, the Company implemented a new consolidation system, during which the need for certain reclassifications within the balance sheet compared to the balance sheet presented in the interim report for Q1 2025 was identified.

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		0.2	-0.3	-0.3	**-0.3**
Profit/Loss of the period				-5.0	**-5.0**
Closing equity as of 2026-03-31	**5.0**	**33.3**	**0.1**	**-38.8**	**-0.4**

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	0.1	-0.1	**-0.1**
Profit/Loss of the period				-17.7	**-17.7**
Closing equity as of 2025-03-31	**2.5**	**11.0**	**0.2**	**-22.0**	**-8.2**

CONSOLIDATED CASH FLOW STATEMENT – THE GROUP

MSEK	Q1 2026-01-01 - 2026-03-31	Q1 LY 2025-01-01 - 2025-03-31	YTD LY 2025-01-01 - 2025-12-31
Operating activities			
Operating profit/loss	**-4.9**	**-17.5**	**-26.3**
Adjustments for:			
Depreciation, amortisation and impairment	0.1	0.0	0.3
Transaction costs related to reverse acquisition	0.0	16.6	16.6
Interest received	0.2	0.0	0.1
Interest paid	-0.4	-0.2	-2.4
Income tax paid	0.0	0.0	0.0
Cash flow from operating activities before changes in working capital	**-5.0**	**-1.1**	**-11.8**
Changes in working capital			
Change in inventories	0.9	-2.3	-5.9
Change in receivables	-1.0	-3.5	-2.0
Change in short-term liabilities	3.7	3.7	5.1
Cash flow from operating activities	**-1.3**	**-3.2**	**-14.6**
Investing activities			
Cash and cash equivalents acquired in reverse acquisition	0.0	0.1	0.1
Investment in intangible assets	-0.3	-0.4	-2.3
Investment in tangible assets	0.0	0.0	0.0
Investment in financial assets	-3.2	0.0	-3.4
Cash flow from investing activities	**-3.5**	**-0.3**	**-5.6**
Financing activities			
Loans	1.9	1.6	7.3
Capital contributions	1.7	0.0	12.3
Bank overdraft	-0.2	0.8	0.8
Cash flow from financing activities	**3.5**	**2.4**	**20.4**
Total cash flow for the period	**-1.3**	**-1.1**	**0.1**
Cash and cash equivalents at beginning of period	**1.4**	**1.3**	**1.3**
Cash and cash equivalents at end of period	**0.1**	**0.1**	**1.4**

INCOME STATEMENT – PARENT COMPANY

MSEK	Q1 2026-01-01 - 2026-03-31	Q1 LY 2025-01-01 - 2025-03-31	YTD LY 2024-10-01 - 2025-12-31
Revenue	0.5	0.0	2.0
Total Revenue	**0.5**	**0.0**	**2.0**
Other external costs	-0.9	-1.1	-3.7
Personnel costs	-0.5	-0.1	-1.2
Other operating costs	0.0	0.0	-0.8
EBITDA	**-0.9**	**-1.2**	**-3.7**
Depreciation and amortisation	-0.1	0.0	-0.2
Operating profit (EBIT)	**-1.0**	**-1.2**	**-3.9**
Finance costs	-0.4	-0.2	-2.1
Net financial items	**-0.4**	**-0.2**	**-2.1**
Profit before tax (EBT)	**-1.4**	**-1.4**	**-6.0**
Financial statement appropriations			
Group contributions received	0.0	0.0	1.0
Result for the period	**-1.4**	**-1.4**	**-5.0**

BALANCE SHEET – PARENT COMPANY

MSEK	2026-03-31	2025-03-31	2025-12-31
Non-current assets			
Intangible assets			
Technology assets	2.0	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	**86.9**	**80.8**	**86.6**
Current Assets			
Receivables from subsidiaries	15.6	0.5	13.3
Other current receivables	0.2	0.1	0.2
Prepaid expenses and accrued income	0.1	0.1	0.1
Cash and cash equivalents	0.0	0.0	0.7
Total current assets	**16.0**	**0.8**	**14.2**
TOTAL ASSETS	**102.9**	**81.6**	**100.8**

BALANCE SHEET – PARENT COMPANY

MSEK	2026-03-31	2025-03-31	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	-177.7	-173.0	-176.0
TOTAL EQUITY	**92.0**	**72.2**	**84.6**
LIABILITIES			
Current liabilities			
Interest-bearing liabilities	3.0	1.2	5.7
Accounts payable	2.2	1.1	1.9
Liabilities to subsidiaries	3.6	0.0	0.0
Other current liabilities	1.4	6.4	7.9
Accrued expenses and deferred income	0.7	0.6	0.7
Total current liabilities	**10.9**	**9.4**	**16.2**
TOTAL LIABILITIES	**10.9**	**9.4**	**16.2**
TOTAL EQUITY AND LIABILITIES	**102.9**	**81.6**	**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				-1.4	**-1.4**
Closing equity as of 2026-03-31	**5.0**	**264.6**	**0.1**	**-177.7**	**92.0**

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				-1.4	**-1.4**
Closing equity as of 2025-03-31	**2.5**	**242.6**	**0.1**	**-173.0**	**72.2**

CASH FLOW STATEMENT – PARENT COMPANY

MSEK	Q1 2026-01-01 - 2026-03-31	Q1 LY 2025-01-01 - 2025-03-31	YTD LY 2024-10-01 - 2025-12-31
Operating activities			
Operating profit/loss	**-1.0**	**-1.2**	**-3.9**
Adjustments for:			
Depreciation, amortisation and impairment	0.1	0.0	0.2
Interest paid	-0.4	-0.2	-2.1
Income tax paid	0.0	0.0	0.0
Cash flow from operating activities before changes in working capital	**-1.3**	**-1.4**	**-5.8**
Changes in working capital			
Change in receivables	-2.5	-0.6	-11.9
Change in short-term debts	4.4	0.7	1.7
Cash flow from operating activities	**0.6**	**-1.3**	**-16.0**
Investing activities			
Investment in intangible assets	-0.3	-0.4	-2.3
Cash flow from investing activities	**-0.3**	**-0.4**	**-2.3**
Financing activities			
Loans	-2.8	1.6	7.4
Capital contributions	1.7	0.0	11.6
Cash flow from financing activities	**-1.0**	**1.6**	**19.0**
Total cash flow for the period	**-0.7**	**-0.1**	**0.7**
Cash and cash equivalents at beginning of period	**0.7**	**0.1**	**0.0**
Cash and cash equivalents at end of period	**0.0**	**0.0**	**0.7**

Financial calendar 2026

Annual General Meeting (Stockholm)	2026-06-11
Interim report Q2 2026	2026-08-25
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, May 29, 2026
Acenta Group AB
The Board of Directors and the CEO

ACENTA GROUP

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