KRESTON SLOVAKIA

INDEPENDENT AUDITOR'S REPORT

from the audit of the financial statements
as of 31 December 2025

ESKA Finance s.r.o.

Tomášikova 1973/32

811 09 Bratislava

This is an English language translation of the original Slovak Auditor´s Report to the accompanying financial statements translated into English language.

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INDEPENDENT AUDITOR'S REPORT

To the Owners and Management of ESKA Finance s.r.o.

Opinion

We have audited the financial statements of ESKA Finance s.r.o. (the "Company"), which comprise the balance sheet as at 31 December 2025, and the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, and its financial performance for the year then ended in accordance with the Act on Accounting No. 431/2002 Coll. as amended (the "Act on Accounting").

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the provisions of Act No. 423/2015 Coll. on Statutory Audit and on Amendment to and Supplementation of Act No. 431/2002 Coll. on Accounting, as amended (hereinafter the "Act on Statutory Audit") related to ethical requirements, including the Code of Ethics for Auditors that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matters

The Company does not meet the criteria for the mandatory audit of the financial statements in accordance with the Act on Accounting, therefore does not have to prepare an Annual report. The Company decided for voluntary audit of the financial statements.

Responsibilities of Management

Management is responsible for the preparation of the financial statements to give a true and fair view in accordance with the Act on Accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Management about, among other things, the planned scope and timeline of the audit and about significant audit findings, including any significant internal control deficiencies that we discover during our audit.

Bratislava, 12 June 2026

ÚRAD PRE DOHĽAD NAD VÝKONOM AUDITU
UDVA
429
číslo licencie
Kreston Slovakia Audit, s.r.o.

Kreston Slovakia Audit, s.r.o.

Mlynské nivy 55,
821 09 Bratislava - Ružinov
UDVA Licence No. 429
IČO: 53 918 291

Ing. Daniel Šalamún

Responsible Auditor
SKAU Licence No. 825

FINANCIAL STATEMENTS

of Enterprises in the Double-Entry Bookkeeping System

Prepared as at 31.12.2025

Figures are rounded on the right, other data are written from the left. Unfilled lines remain blank.
Data are filled in using block letters (as shown below) by a typewriter or a printer machine in black or dark blue.

Á Ä B Č D É F G H Í J K L M N O P Q R Š T Ú V X Ý Ž 0 1 2 3 4 5 6 7 8 9

Tax Registration Number: 2121687964

Identificatio: 54430950

SK NACE: 77.29.0

Financial Statements: [x] Ordinary [ ] Extraordinary [ ] Interim

Reporting Entity: [x] Small [ ] Large

(Mark with X)

	Month	Year
For the Period From	01	2025
To	12	2025
Immediately-Preceding Period From	01	2024
To	12	2024

Accompanying Parts of Finacial Statements

x Balance Sheet (Úč POD 1-01) *(in whole Euro)*
x Income Statement (Úč POD 2-01) *(in whole Euro)*
x Notes (Úč POD 3-01) *(in whole Euro)*

Business Name (Name) of the Reporting Entity

ESKA Finance s.r.o.

Seat of the Reporting Entity

Street: TOMÁŠIKOVA

Number: 1973/32

Postal Code: 83104

Municipality: Bratislava

Commercial Register and Number of Entry of the Company

Comm. Reg. of Municipality Court Bratislava I, Section Sa, 162405/B

Phone Number: /

Fax Number: /

E-mail Address

Prepared on:	Approved on:	Signature of a Member of the Statutory Body of the Reporting Entity or a Natural Person Acting as a Reporting Entity:
10.06.2026	. .20	

Records of the Tax Authority

Place for Registration Number

Presentation Stamp of the Tax Authority

Designation	ASSETS	Line No.	Current accounting period			Previous accounting period
a	b	c	Gross Amount	Correction	Net Amount	Net Amount
	TOTAL ASSETS line 02 + line 33 + line 74	**1**	7 011 269	36 261	6 975 008	4 362 412
A.	**Non-current assets line 03 + line 11 + line 21**	**2**	147 920	36 261	111 659	488 489
A.I.	**Non-current intangible assets - total (lines 04 to 10)**	**3**	**74 027**	**33 122**	**40 905**	310 827
A.I.1.	Capitalized development costs (012) - /072, 091A/	4	-	-	-	-
2.	Software (013)-/073, 091A/	5	74 027	33 122	40 905	41 329
3.	Valuable rights (014)-/074, 091A/	6	-	-	-	-
4.	Goodwill (015) - /075, 091A/	7	-	-	-	-
5.	Other non-current intangible assets (019, 01X) - /079, 07X, 091A/	8	-	-	-	-
6.	Acquisition of non-current intangible assets (041) - /093/	9	-	-	-	269 498
7.	Advance payments made for non-current intangible assets (051) - /095A/	10	-	-	-	-
A.II.	**Property, plant and equipment - total (lines 12 to 20)**	**11**	**15 043**	**3 139**	**11 904**	12 065
A.II.1.	Land (031) - /092A/	12	-	-	-	-
2.	Structures (021) - /081, 092A/	13	-	-	-	-
3.	Individual movable assets and sets of movable assets (022) - /082, 092A/	14	15 043	3 139	11 904	12 065
4.	Perennial crops (025) - /085, 092A/	15	-	-	-	-
5.	Livestock (026) - /086, 092A/	16	-	-	-	-
6.	Other property, plant and equipment (029, 02X, 032) - /089, 08X, 092A/	17	-	-	-	-
7.	Acquisition of property, plant and equipment (042) - /094/	18	-	-	-	-
8.	Advance payments made for property, plant and equipment (052) - /095A/	19	-	-	-	-
9.	Value adjustment to acquired assets (+/- 097) +/- 098	20	-	-	-	-
A.III.	**Non-current financial assets - total (lines 22 to 32)**	**21**	**58 850**	**-**	**58 850**	165 597
A.III.1.	Shares and ownership interests in affiliated accounting entities (061A, 062A, 063A) - /096A/	22	-	-	-	-
2.	Shares and ownership interests with participating interest, except for affiliated accounting entities (062A) - /096A/	23	-	-	-	-
3.	Other available-for-sale securities and ownership interests (063A) - /096A/	24	-	-	-	-
4.	Loans to affiliated accounting entities (066A) - /096A/	25	-	-	-	-
5.	Loans within participating interest, except for affiliated accounting entities (066A) - /096A/	26	-	-		
6.	Other loans (067A) - /096A/	27	31 473	-	31 473	70 936
7.	Debt securities and other non-current financial assets (065A, 069A, 06XA) - /096A/	28	-	-	-	-
8.	Loans and other non-current financial assets with remaining maturity of up to one year (066A, 067A, 069A, 06XA) - /096A/	29	27 377	-	27 377	94 661
9.	Bank accounts with notice period exceeding one year (22XA)	30	-	-	-	-
10.	Acquisition of non-current financial assets(043) - /096A/	31	-	-	-	-
11.	Advance payments made for non-current financial assets (053) - /095A/	32	-	-	-	-
B.	**Current assets line 34 + line 41 + line 53 + line 66 + line 71**	**33**	**6 844 715**	**-**	**6 844 715**	3 863 887
B.I.	**Inventory - total (lines 35 to 40)**	**34**	**139 608**	**-**	**139 608**	89 051
B.I.1.	Raw material (112, 119, 11X) - /191, 19X/	35	-	-	-	-
2.	Work in progress and semi-finished products(121, 122, 12X) - /192, 193, 19X/	36	-	-	-	-
3.	Finished goods (123) - /194/	37	-	-	-	-
4.	Animals (124) - /195/	38	-	-	-	-
5.	Merchandise (132, 133, 13X, 139) - /196, 19X/	39	139 608		139 608	89 051
6.	Advance payments made for inventory (314A) - /391A/	40	-	-	-	-
B.II.	**Non-current receivables - total (line 42 + lines 46 to 52)**	**41**	**5 984 178**	**-**	**5 984 178**	2 397 531
B.II.1.	**Trade receivables - total (lines 43 to 45)**	**42**	2 977 849	-	2 977 849	705 082
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	43	-	-	-	-
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A,31XA) - /391A/	44	-	-	-	-

1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A,31XA) - /391A/	45	2 977 849	-	2 977 849	705 082
2.	Net value of contract (316A)	46	-	-	-	-
3.	Other receivables from affiliated accounting entities (351A) - /391A/	47	-	-	-	-
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	48	-	-	-	-
5.	Receivables from participants, members, and association (354A, 355A, 358A, 35XA) - /391A/	49	-	-	-	-
6.	Receivables related to derivative transactions (373A, 376A)	50	-	-	-	-
7.	Other receivables (335A, 336A, 33XA, 371A, 374A, 375A, 378A) - /391A/	51	2 969 071	-	2 969 071	1 631 968
8.	Deferred tax asset (481A)	52	37 258	-	37 258	60 481
B.III.	**Current receivables - total (line 54 + lines 58 to 65)**	**53**	**696 944**	-	**696 944**	1 105 555
B.III.1.	**Trade receivables - total (lines 55 to 57)**	**54**	619 395	-	619 395	888 756
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	55	-	-	-	-
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	56	-	-	-	-
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	57	619 395	-	619 395	888 756
2.	Net value of contract (316A)	58	-	-	-	-
3.	Other receivables from affiliated accounting entities (351A) - /391A/	59	-	-	-	-
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	60	-	-	-	-
5.	Receivables from participants, members, and association (354A, 355A, 358A, 35XA, 398A) - /391A/	61	5 000	-	5 000	5 000
6.	Social security (336A) - /391A/	62	-	-	-	-
7.	Tax assets and subsidies (341, 342, 343, 345, 346, 347) - /391A/	63		-		128 545
8.	Receivables related to derivative transactions (373A, 376A)	64	-	-	-	-
9.	Other receivables (335A, 33XA, 371A, 374A, 375A, 378A) - /391A/	65	72 549	-	72 549	83 254
B.IV.	**Current financial assets - total (lines 67 to 70)**	**66**	**-**	**-**	**-**	-
B.IV.1.	Current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	67	-	-	-	-
2.	Current financial assets, not including current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	68	-	-	-	-
3.	Own shares and own ownership interests (252)	69	-	-	-	-
4.	Acquisition of current financial assets (259, 314A) - /291A/	70	-	-	-	-
B.V.	**Financial accounts line 72 + line 73**	**71**	**23 985**	-	**23 985**	271 750
B.V.1.	Cash (211, 213, 21X)	72	-	-	-	-
2.	Bank accounts (221A, 22X, +/- 261)	73	23 985	-	23 985	271 750
C.	**Accruals/deferrals - total (lines 75 to 78)**	**74**	**18 634**	**-**	**18 634**	10 036
C.1.	Prepaid expenses - long-term (381A, 382A)	75	-	-	-	-
2.	Prepaid expenses - short-term (381A, 382A)	76	18 634	-	18 634	10 036
3.	Accrued income - long-term (385A)	77	-	-	-	-
4.	Accrued income - short-term (385A)	78	-	-	-	-

Designation	LIABILITIES AND EQUITY	Line No.	Current accounting period	Preceding accounting period
a	b	c	Net Amount	Net Amount
	TOTAL EQUITY AND LIABILITIES line 80 + line 101 + line 141	**79**	6 975 008	4 362 412
A.	**Equity line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 100**	**80**	509 714	468 369
A.I.	**Share capital - total (lines 82 to 84)**	**81**	300 000	300 000
A.I.1.	Share capital (411 or +/- 491)	82	300 000	5 000
2.	Change in share capital +/- 419	83		
3.	Unpaid share capital (/-/353)	84		
A.II.	**Share premium (412)**	**85**		
A.III.	**Other capital funds (413)**	**86**	442 780	750 000
A.IV.	**Legal reserve funds line 88 + line 89**	**87**		
A.IV.1.	Legal reserve fund and non-distributable fund (417A, 418, 421A, 422)	88		
2.	Reserve fund for own shares and own ownership interests (417A, 421A)	89		
A.V	**Other funds created from profit line 91 + line 92**	**90**		
A.V.1.	Statutory funds (423, 42X)	91		
2.	Other funds (427, 42X)	92		
A.VI.	**Differences from revaluation - total (lines 94 to 96)**	**93**		
A.VI.1.	Differences from revaluation of assets and liabilities (+/- 414)	94		
2.	Investment revaluation reserves (+/- 415)	95		
3.	Differences from revaluation in the event of a merger, amalgamation into a separate accounting entity or demerger (+/- 416)	96		
A.VII.	**Net profit/loss of previous years line 98 + line 99**	**97**	-257 962	-46 254
A.VII.1.	Retained earnings from previous years (428)	98	31 658	31 658
2.	Accumulated losses from previous years (/-/429)	99	-289 620	-77 912
A.VIII.	**Net profit/loss for the accounting period after tax /+-/ line 01 - (line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 101 + line 141)**	**100**	24 896	-240 377
B.	**Liabilities line 102 + line 118 + line 121 + line 122 + line 136 + line 139 + line 140**	**101**	6 465 294	3 894 043
B.I.	**Non-current liabilities - total (line 103 + lines 107 to 117)**	**102**	4 319 365	1 769 629
B.I.1.	**Non-current trade liabilities - total (lines 104 to 106)**	**103**		
1.a.	Trade liabilities to affiliated accounting entities (321A, 475A, 476A)	104		
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 475A, 476A)	105		
1.c.	Other trade liabilities (321A, 475A, 476A)	106		
2.	Net value of contract (316A)	107		
3.	Other liabilities to affiliated accounting entities (471A, 47XA)	108		
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (471A, 47XA)	109		
5.	Other non-current liabilities(479A, 47XA)	110		
6.	Long-term advance payments received (475A)	111		
7.	Long-term bills of exchange to be paid (478A)	112		
8.	Bonds issued (473A/-/255A)	113	4 317 646	1 768 682
9.	Liabilities related to social fund (472)	114	1 719	947
10.	Other non-current liabilities (336A, 372A, 474A, 47XA)	115		
11.	Non-current liabilities related to derivative transactions (373A, 377A)	116		
12.	Deferred tax liability (481A)	117		
B.II.	**Long-term provisions line 119 + line 120**	**118**		
B.II.1.	Legal provisions (451A)	119		
2.	Other provisions (459A, 45XA)	120		
B.III	**Long-term bank loans (461A, 46XA)**	**121**		
B.IV.	**Current liabilities - total (line 123 + lines 127 to 135)**	**122**	2 075 780	2 116 399
B.IV.1.	**Trade liabilities - total (lines 124 to 126)**	**123**	30 119	284 539
1.a.	Trade liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	124		
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	125		
1.c.	Other trade liabilities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	126	30 119	284 539
2.	Net value of contract (316A)	127		
3.	Other liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	128		1 773 123
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	129		
5.	Liabilities to partners and association (364, 365, 366, 367, 368, 398A, 478A, 479A)	130	720 499	30 000
6.	Liabilities to employees (331, 333, 33X, 479A)	131	10 681	11 286
7.	Liabilities related to social security (336A)	132	6 946	7 411
8.	Tax liabilities and subsidies (341, 342, 343, 345, 346, 347, 34X)	133	57 598	3 850
9.	Liabilities related to derivative transactions (373A, 377A)	134		
10.	Other liabilities (372A, 379A, 474A, 475A, 479A, 47XA)	135	1 249 937	6 190
B.V.	**Short-term provisions line 137 + line 138**	**136**	14 159	8 015
B.V.1.	Legal provisions (323A, 451A)	137	11 459	5 315
2.	Other provisions (323A, 32X, 459A, 45XA)	138	2 700	2 700
B.VI.	**Current bank loans (221A, 231, 232, 23X, 461A, 46XA)**	**139**		
B.VII.	**Short-term financial assistance (241, 249, 24X, 473A /-/255A)**	**140**	55 990	
C.	**Accruals/deferrals - total (lines 142 to 145)**	**141**		
C.1.	Accrued expenses - long-term (383A)	142		
2.	Accrued expenses - short-term (383A)	143		
3.	Deferred income - long-term (384A)	144		
4.	Deferred income - short-term (384A)	145		

Designation	Text	Line No.	Current accounting period	Preceding accounting period
a	b	c	1	2
*	**Net turnover (part of account class 6 according to the Act)**	**1**	5 337 121	3 504 388
**	**Operating income - total (lines 03 to 09)**	**2**	5 219 547	3 235 630
I.	Revenue from the sale of merchandise (604, 607)	3	4 771 127	3 146 429
II.	Revenue from the sale of own products (601)	4		
III.	Revenue from the sale of services (602, 606)	5	69 730	73 512
IV.	Changes in internal inventory (+/-) (account group 61)	6		
V.	Own work capitalized (account group 62)	7		
VI.	**Revenue from the sale of non-current intangible assets, property, plant and equipment, and raw materials (641, 642)**	**8**	317 700	
VII.	Other operating income(644, 645, 646, 648, 655, 657)	9	60 990	15 689
**	**Operating expenses - total line 11 + line 12 + line 13 + line 14 + line 15 + line 20 + line 21 + line 24 + line 25 + line 26**	**10**	5 108 677	3 474 841
A.	Cost of merchandise sold (504, 507)	11	4 070 674	2 796 857
B.	Consumed raw materials, energy consumption, and consumption of other non-inventory supplies (501, 502, 503)	12	10 176	18 411
C	Value adjustments to inventory (+/-) (505)	13		
D.	Services (account group 51)	14	396 726	482 005
E.	Personnel expenses - total (lines 16 to 19)	15	196 763	149 037
E.1.	Wages and salaries (521, 522)	16	140 696	105 915
2.	Remuneration of board members of company or cooperative (523)	17		
3.	Social security expenses (524, 525, 526)	18	50 930	38 340
4.	Social expenses (527, 528)	19	5 137	4 782
F.	Taxes and fees (account group 53)	20	11 130	4 303
G.	Amortization and value adjustments to non-current intangible assets and depreciation and value adjustments to property, plant and equipment (line 22 + line 23)	21	34 984	14 597
G.1.	Amortization of non-current intangible assets and depreciation of property, plant and equipment (551)	22	34 984	14 597
2.	Value adjustments to non-current intangible assets and property, plant and equipment (+/-) (553)	23		
H.	Carrying value of non-current assets sold and raw materials sold (541, 542)	24	316 607	
I.	Value adjustments to receivables (+/-) (547)	25		
J.	Other operating expenses (543, 544, 545, 546, 548, 549, 555, 557)	26	71 617	9 631
***	**Profit/loss from operations (+/-) (line 02 - line 10)**	**27**	110 870	-239 211
*	**Added value (line 03 + line 04 + line 05 + line 06 + line 07) - (line 11 + line 12 + line 13 + line 14)**	**28**	363 281	-77 332
**	**Income from financial activities - total line 30 + line 31 + line 35 + line 39 + line 42 + line 43 + line 44**	**29**	479 787	268 843
VIII.	Revenue from the sale of securities and shares (661)	30		
IX.	Income from non-current financial assets (lines 32 to 34)	31		
IX.1.	Income from securities and ownership interests in affiliated accounting entities (665A)	32		
2.	Income from securities and ownership interests within participating interest, except for income of affiliated accounting entities (665A)	33		
3.	Other income from securities and ownership interests (665A)	34		
X.	Income from current financial assets - total (lines 36 to 38)	35		
X.1.	Income from current financial assets in affiliated accounting entities (666A)	36		
2.	Income from current financial assets within participating interest, except for income of affiliated accounting entities (666A)	37		
3.	Other income from current financial assets (666A)	38		
XI.	Interest income (line 40 + line 41)	39	476 367	268 756
XI.1.	Interest income from affiliated accounting entities (662A)	40		
2.	Other interest income (662A)	41	476 367	268 756
XII.	Exchange rate gains (663)	42	753	85
XIII.	Gains on revaluation of securities and income from derivative transactions (664, 667)	43		
XIV.	Other income from financial activities (668)	44	2 667	2
**.	**Expenses related to financial activities - total line 46 + line 47 + line 48 + line 49 + line 52 + line 53 + line 54**	**45**	538 698	307 659
K.	Securities and shares sold (561)	46		
L.	Expenses related to current financial assets (566)	47		
M.	Value adjustments to financial assets (+/-) (565)	48		
N.	Interest expense (line 50 + line 51)	49	496 928	291 528
N.1.	Interest expenses related to affiliated accounting entities (562A)	50	113 278	77 187
2.	Other interest expenses (562A)	51	383 650	214 341
O.	Exchange rate losses (563)	52	29 912	1 455
P.	Loss on revaluation of securities and expenses related to derivative transactions (564, 567)	53		
Q.	Other expenses related to financial activities (568, 569)	54	11 858	14 676
***	**Profit/loss from financial activities (+/-) (line 29 - line 45)**	**55**	-58 911	-38 816
****	**Profit/loss for the accounting period before tax (+/-) (line 27 + line 55)**	**56**	51 959	-278 027
R.	Income tax (line 58 + line 59)	57	27 063	-37 650
R.1.	Income tax - current (591, 595)	58	3 840	3 840
2.	Income tax - deferred (+/-) (592)	59	23 223	-41 490
S.	Transfer of net profit/net loss shares to partners (+/-596)	60		
****	**Profit/loss for the accounting period after tax (+/-) (line 56 - line 57 - line 60)**	**61**	24 896	-240 377

ARTICLE I
GENERAL INFORMATION

1. Company name and registered office:

ESKA Finance s.r.o.,
Tomášikova 1973/32
Bratislava 831 04

The main activities of the Company are:

- Intermediary activities in the field of trade, services, and production
- Rental of movable assets
- Lending services
- Financial leasing

2. Date of approval of the financial statements for the previous accounting period

The financial statements for the previous accounting period, year 2024, were approved on 25 June 2025.

3. Legal basis for the preparation of the financial statements

The financial statements of the Company as of 31 December 2025 are prepared as ordinary financial statements pursuant to Section 17(6) of Act No. 431/2002 Coll. on Accounting (hereinafter the "Accounting Act") for the accounting period from 1 January 2025 to 31 December 2025.

The financial statements are intended for users who have adequate knowledge of business and economic activities and accounting and who analyse this information with reasonable care. The financial statements do not and cannot provide all the information that existing and potential investors, lenders and other creditors may need. Such users must obtain relevant information from other sources.

4. Information on the group

Not applicable to the entity.

5. Number of employees

The average recalculated number of employees of the Company during the accounting period was 4.

ARTICLE II
INFORMATION ON COMPANY BODIES

Management body – Managing Director:

JUDr. Ján Mišura , PhD.	(from 11.07.2025)
Anton Diadiura	(from 23.6.2022 – to 11.07.2025)
Sergii Vaskov	(from 23.6.2022 – to 04.08.2025)

No loans or guarantees were provided to the management body in 2025.

ARTICLE III
INFORMATION ON ADOPTED PROCEDURES

1. Going concern

The financial statements were prepared on the assumption that the Company will continue to operate as a going concern.

2. Accounting policies and methods, changes in accounting policies and methods

Accounting methods and general accounting policies were applied consistently by the entity. No changes in accounting policies and methods occurred during the year.

3. Off-balance sheet transactions and their financial impact

Not applicable to the entity.

4. Method and determination of the valuation of assets and liabilities

4.a Method of valuation of assets and liabilities

- **Intangible fixed assets acquired by purchase**

Intangible fixed assets acquired by purchase are measured in the accounts at cost.

Minor intangible fixed assets up to EUR 2,400 are written off in full as an expense of the company in the year of their acquisition.

- **Tangible fixed assets created by own activity**

The Company does not create tangible fixed assets through its own activity.

- **Intangible fixed assets acquired by other means means**

The Company does not record intangible fixed assets acquired by other means.

- **Tangible fixed assets acquired by purchase**

Tangible fixed assets were measured in the accounts at cost. Cost includes the acquisition price of the asset and costs related to the acquisition, such as transportation costs, postage, customs duties, and commissions.

Costs of expansion, modernisation and reconstruction leading to an increase in performance, capacity or efficiency with an aggregate value of more than EUR 1,700 for an individual asset in the current accounting period increase the cost of tangible fixed assets. Costs of technical improvement with an aggregate value of EUR 1,700 or less for an individual asset in the current accounting period, and costs of operation, maintenance and repairs are recognised as expenses of the current accounting period.

Tangible fixed assets up to EUR 1,700 are written off in full as an expense of the company in the year of acquisition.

- **Tangible fixed assets created by own activity**

The Company does not create tangible fixed assets through its own activity.

- **Tangible fixed assets acquired by other means means**

The Company does not record tangible fixed assets acquired by other means.

- **Long-term financial assets**

The Company does not record any long-term financial assets.

- **Inventories acquired by purchase**

Inventories acquired by purchase are measured at cost. Cost includes the price of inventories and costs related to their acquisition (transport, discounts, etc.). Interest on external funds is not part of the acquisition cost. The decrease in inventories from stock is measured using the weighted arithmetic average of acquisition costs.
Any decrease in the value of inventories is reflected in the creation of a valuation allowance.

- **Inventories created by own activity**

The Company does not record inventories created through its own activity.

- **Inventories acquired by other means means**

The Company does not record inventories acquired by other means.

- **Contract manufacturing and contract construction of real estate intended for sale**

The Company does not account for contract manufacturing.

- **Receivables**

Receivables are measured in the accounts at their nominal value. In the case of doubtful and disputed receivables, the company creates an accounting valuation allowance for receivables overdue by more than 1 year in the amount of 100%.

For long-term receivables, the valuation allowance adjusts the value of the receivable to its value at the time of recognition and reporting (present value).

- **Short-term financial assets**

Cash and valuables are measured at their nominal value.

- **Accruals on the assets side of the balance sheet**

The Company records on accrual accounts in accordance with the principle of recognising costs and revenues in the period to which they are temporally and materially related; these are anticipative and transitive accrual items.

- **Liabilities**

Liabilities (including loans and borrowings) are measured at their nominal value. If an inventory check of liabilities reveals that the amount of liabilities differs from their carrying amount in the accounts, the liabilities are stated in the accounts and in the financial statements at the identified value.

- **Derivatives, assets and liabilities hedged by derivatives**

Not applicable to the entity.

- **Leased assets and assets acquired under a lease-purchase agreement**

Not applicable to the entity.

- **Income tax**

Current income tax is calculated from the tax base and the rate established by the Income Tax Act.

4.b Estimate of impairment of assets, creation of valuation allowance

Not applicable to the entity.

4.c Determination of the valuation of liabilities, estimate of the valuation of provisions

The Company creates provisions (Section 26 of Act 431/2002 Coll. on Accounting) for anticipated risks, losses and impairment related to obligations with uncertain timing or amount.

4.d Financial instruments or assets that are not financial instruments measured at fair value

Not applicable to the entity.

4.e Financial instruments or assets that are not financial instruments measured at cost, own costs

Not applicable to the entity.

4.f Determination of the equity method

Not applicable to the entity.

4.g Depreciation plan

Depreciation of tangible fixed assets is determined based on the expected useful life and the expected pattern of consumption. Depreciation commences on the first day of the month in which the fixed asset is put into use. Depreciation methods, useful lives and residual values are reviewed at the balance sheet date and adjusted if necessary.

Minor tangible fixed assets with an acquisition cost (or own costs) of EUR 1,700 or less are depreciated in full when put into use. Land is not depreciated. The expected useful life, depreciation method and depreciation rate are shown in the following table:

Type of asset	Expected useful life in years	Depreciation method	Annual depreciation rate in %
Machinery, equipment and devices	6 to 12	straight-line	16,67 - 8,33
Vehicles	4	straight-line	25
Minor tangible fixed assets	various	one-off write-off	100

4.h Grants received

Not applicable to the entity.

5. Correction of material and immaterial errors from prior accounting periods

During the accounting period, an error from a prior accounting period was identified, consisting of failure to record an issued invoice amounting to EUR 28,668.60, which should have been recognised in 2024. For this reason, a correction of the prior period error was made by posting to accounts 311 – Trade Receivables / 429 – Uncovered Loss from Prior Years. Following the correction, an amended corporate income tax return for the 2024 tax period will be filed.

ARTICLE IV
INFORMATION THAT EXPLAINS AND SUPPLEMENTS THE BALANCE SHEET AND INCOME STATEMENT

1. Description of goodwill or negative goodwill

Not applicable to the entity.

2. Information on significant derivative items

Not applicable to the entity.

3. Information on liabilities with a remaining maturity of more than 5 years and information on secured liabilities

Not applicable to the entity.

4. Information on own shares

Not applicable to the entity.

5. Information on the creation of a capital contribution fund

Not applicable to the entity.

6. Information on the amount and reasons for items of costs and revenues of exceptional magnitude or occurrence

Not applicable to the entity.

ARTICLE V
INFORMATION ON OTHER ASSETS AND OTHER LIABILITIES

1. **Information on other assets and liabilities**
   Not applicable to the entity.

2. **Significant items of other financial obligations not recognised in the balance sheet**
   Not applicable to the entity.

3. **Information on off-balance sheet accounts**
   Not applicable to the entity.

ARTICLE VI
INFORMATION ON EVENTS THAT OCCURRED AFTER THE DATE AS OF WHICH THE FINANCIAL STATEMENTS ARE PREPARED, UP TO THE DATE OF PREPARATION OF THE FINANCIAL STATEMENTS

No events occurred after 31 December 2025 that would have a material impact on the true and fair presentation of facts that are the subject of accounting.

ARTICLE VII
OTHER INFORMATION

Not applicable to the entity.