

**DIAGNOSTYKA GROUP
CONSOLIDATED QUARTERLY REPORT
FOR THE THIRD QUARTER OF 2025**

Kraków, 20 November 2025

DIAGNOSTYKA GROUP
Consolidated quarterly report for the third quarter of 2025
(all amounts in PLN thousand, unless stated otherwise)

DIAGNOSTYKA GROUP – FINANCIAL HIGHLIGHTS

	PLN		EUR	
	30 Sep 2025	30 Sep 2024	30 Sep 2025	30 Sep 2024
Revenue from contracts with customers	1,792,197	1,444,991	422,489	335,561
Operating expenses	(1,484,687)	(1,194,341)	(349,997)	(277,354)
Operating profit (loss)	315,723	259,807	74,428	60,333
Profit (loss) before tax	267,982	226,876	63,174	52,686
Net profit (loss)	222,613	177,691	52,478	41,264
Net profit attributable to owners of the Parent	214,725	171,123	50,619	39,739
Net cash flows from operating activities	424,267	321,432	100,016	74,644
Net cash flows from investing activities	(188,554)	(145,062)	(44,449)	(33,687)
Net cash flows from financing activities	(242,142)	(238,333)	(57,082)	(55,346)
EPS*	6.36	5.07	1.50	1.18
	30 Sep 2025	31 Dec 2024	30 Sep 2025	31 Dec 2024
Non-current assets	1,559,379	1,390,996	365,263	325,531
Current assets	363,860	327,023	85,229	76,532
Equity	512,256	433,499	119,989	101,451
Liabilities and provisions for liabilities	1,410,983	1,284,520	330,503	300,613

Items in the statement of financial position have been translated at the mid exchange rates quoted by the National Bank of Poland for 30 September 2025 (EUR 1 = PLN 4.2692) and 31 December 2024 (EUR 1 = PLN 4.2730). Items in the statement of comprehensive income and statement of cash flows have been translated at the weighted average exchange rates published by the National Bank of Poland for the period from 1 January 2025 to 30 September 2025 (EUR 1 = PLN 4.2420) and from 1 January 2024 to 30 September 2024 (EUR 1 = PLN 4.3062), respectively.

*EPS (Earnings Per Share) – calculated by dividing net profit attributable to owners of the Parent by the total number of Company shares (33,756,500 shares).

DIAGNOSTYKA GROUP
Consolidated quarterly report for the third quarter of 2025
(all amounts in PLN thousand, unless stated otherwise)

DIAGNOSTYKA S.A. – FINANCIAL HIGHLIGHTS

	PLN		EUR	
	30 Sep 2025	30 Sep 2024	30 Sep 2025	30 Sep 2024
Revenue from contracts with customers	1,481,820	1,231,331	349,321	285,944
Operating expenses	(1,224,417)	(1,026,556)	(288,641)	(238,390)
Operating profit (loss)	261,820	213,006	61,721	49,465
Profit (loss) before tax	239,984	203,463	56,573	47,249
Net profit (loss)	205,495	163,246	48,443	37,910
Net cash flows from operating activities	377,227	302,562	88,927	70,262
Net cash flows from investing activities	(170,342)	(109,674)	(40,156)	(25,469)
Net cash flows from financing activities	(207,020)	(247,078)	(48,802)	(57,377)
	30 Sep 2025	31 Dec 2024	30 Sep 2025	31 Dec 2024
Non-current assets	1,518,023	1,366,546	355,576	319,810
Current assets	252,438	213,038	59,130	49,857
Equity	500,753	401,343	117,294	93,925
Liabilities and provisions for liabilities	1,269,708	1,178,241	297,411	275,741

Items in the statement of financial position have been translated at the mid exchange rates quoted by the National Bank of Poland for 30 September 2025 (EUR 1 = PLN 4.2692) and 31 December 2024 (EUR 1 = PLN 4.2730). Items in the statement of comprehensive income and statement of cash flows have been translated at the weighted average exchange rates published by the National Bank of Poland for the period from 1 January 2025 to 30 September 2025 (EUR 1 = PLN 4.2420) and from 1 January 2024 to 30 September 2024 (EUR 1 = PLN 4.3062), respectively.

*EPS (Earnings Per Share) – calculated by dividing net profit attributable to owners of the Parent by the total number of Company shares (33,756,500 shares).

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DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements and quarterly financial information for the nine months ended 30

September 2025

(all amounts in PLN thousand, unless stated otherwise)

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DIAGNOSTYKA GROUP
INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025

Kraków, 20 November 2025

DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements and quarterly financial information for the nine months ended 30 September 2025

(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Note	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)	1 Jul–30 Sep 2025 (unaudited)	1 Jul–30 Sep 2024 (unaudited)
Revenue		1,803,300	1,455,782	615,076	486,014
Revenue from contracts with customers	6	1,792,197	1,444,991	612,342	483,610
Other income		11,103	10,791	2,734	2,404
Operating expenses		(1,487,577)	(1,195,975)	(514,383)	(403,476)
Depreciation and amortisation	11, 12	(148,700)	(118,393)	(51,496)	(39,866)
Raw materials and consumables used		(363,931)	(307,266)	(122,857)	(102,808)
Services		(258,021)	(185,169)	(91,212)	(65,582)
Employee benefits expense		(674,102)	(553,010)	(233,874)	(185,217)
Taxes and charges		(22,564)	(15,582)	(8,008)	(5,250)
Other expenses by nature of expense		(13,350)	(9,463)	(4,581)	(2,736)
Cost of goods and materials sold		(3,678)	(6,503)	(1,150)	(2,218)
Net loss allowances for trade receivables and other financial assets		(341)	1,045	(343)	1,012
Other expenses		(2,890)	(1,634)	(862)	(811)
Operating profit (loss)		315,723	259,807	100,693	82,538
Finance income		2,097	6,463	665	862
Finance costs	9	(50,065)	(41,190)	(17,069)	(14,297)
Share of profit or loss of associates and jointly controlled entities	14	227	1,796	22	978
Profit (loss) before tax		267,982	226,876	84,311	70,081
Income tax	10	(45,369)	(49,185)	(3,564)	(16,623)
NET PROFIT (LOSS)		222,613	177,691	80,747	53,458
Net profit attributable to:					
Owners of the Parent		214,725	171,123	78,057	51,186
Non-controlling interests		7,888	6,568	2,690	2,272
Earnings per share attributable to owners of the Parent:					
Basic earnings per share		6.36	5.07	2.31	1.52
Diluted earnings per share		6.36	5.07	2.31	1.52
Other comprehensive income					
Total other comprehensive income		-	-	-	-
Total comprehensive income attributable to:		222,613	177,691	80,747	53,458
Owners of the Parent		214,725	171,123	78,057	51,186
Non-controlling interests		7,888	6,568	2,690	2,272

Notes to the interim condensed consolidated financial statements on pages 12 to 40 are an integral part of the financial statements

DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements and quarterly financial information for the nine months ended 30

September 2025

(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

ASSETS	Note	As at 30 Sep 2025 (unaudited)	As at 31 Dec 2024
Non-current assets		1,559,379	1,390,996
Property, plant and equipment	11	478,420	422,400
Right-of-use assets	12	395,556	369,770
Goodwill	13, 21.1	458,627	414,812
Other intangible assets	11	155,423	122,533
Loans	15	25,732	6,437
Investments in associates and jointly controlled entities	14	37,371	37,739
Deferred tax assets		2,229	2,555
Long-term receivables		5,234	4,733
Derivative instruments	22	-	9,009
Long-term prepayments and accrued income		787	1,008
Current assets		363,860	327,023
Inventories		51,202	45,438
Trade receivables		251,684	222,750
Current tax assets		169	4,081
Loans	15	1,351	156
Public charges receivable		118	776
Other short-term receivables		11,565	7,274
Derivative instruments	22	3,347	175
Short-term prepayments and accrued income and other assets	18	10,335	5,855
Cash and cash equivalents	20.6	34,089	40,518
TOTAL ASSETS		1,923,239	1,718,019

Notes to the interim condensed consolidated financial statements on pages 12 to 40 are an integral part of the financial statements

DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements and quarterly financial information for the nine months ended 30 September 2025

(all amounts in PLN thousand, unless stated otherwise)

EQUITY AND LIABILITIES	Note	As at 30 Sep 2025 (unaudited)	As at 31 Dec 2024
Equity	8, 16	512,256	433,499
Share capital		33,757	33,757
Share premium		41,617	41,617
Capital reserve		207,762	107,841
Retained earnings		312,880	309,810
Other reserves		(100,874)	(74,390)
Equity attributable to owners of the Parent		495,142	418,635
Equity attributable to non-controlling interests	21.3	17,114	14,864
Non-current liabilities		912,507	888,502
Bank borrowings	19	581,319	579,786
Lease liabilities	19	254,443	250,548
Other financial liabilities	22	49,200	35,931
Employee benefit obligations		2,918	2,893
Deferred tax liabilities		20,491	15,001
Other liabilities and grants		4,136	4,343
Current liabilities		498,476	396,018
Trade payables		113,537	100,764
Bank borrowings	19	31,509	14,563
Lease liabilities	19	138,242	124,526
Other financial liabilities	22	54,735	26,684
Current tax liabilities	18	11,038	2,794
Employee benefit obligations	18	76,806	67,019
Public charges payable		47,843	39,704
Other liabilities and grants		24,766	19,964
TOTAL EQUITY AND LIABILITIES		1,923,239	1,718,019

Notes to the interim condensed consolidated financial statements on pages 12 to 40 are an integral part of the financial statements

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Note	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)
Profit (loss) before tax		267,982	226,876
Adjustments to profit before tax:		198,820	149,871
Share of profit or loss of associates and jointly controlled entities	14	(227)	(1,796)
Depreciation and amortisation	11, 12	148,700	118,393
Gain/(loss) from investing activities		(4,741)	(4,413)
Net finance income/(costs)	9	48,586	36,915
Share-based payment plan	17	6,502	772
Adjustments due to changes in net working capital:		(12,329)	(14,457)
(Increase)/decrease in trade and other receivables	20.6	(27,711)	(44,692)
(Increase)/decrease in inventories	20.6	(5,755)	(4,864)
Increase/(decrease) in liabilities, excluding borrowings	20.6	25,100	39,208
Change in accruals and deferrals	20.6	(3,963)	(4,109)
Income tax paid		(30,206)	(40,858)
Net cash from operating activities		424,267	321,432
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment and intangible assets	11	8,754	2,583
Payments to acquire property, plant and equipment and intangible assets	20.6	(124,285)	(95,506)
Proceeds from sale of investments in associates		35	3
Payments to acquire subsidiary and businesses, net of cash acquired	21.1	(52,299)	(16,007)
Payments to acquire shares of jointly controlled entities and associates	14, 22	(1,630)	(14,487)
Proceeds from sale of subsidiary, net of cash disposed of		-	177
Dividends received		319	1,131
Interest received	15	8	188
Disbursements of loans	15	(19,456)	(23,144)
Net cash from investing activities		(188,554)	(145,062)
Cash flows from financing activities			
Non-controlling interest in capital increase at subsidiaries	21.3	4,985	-
Acquisition of non-controlling interests	21.3	(2,220)	(2,765)
Cash flows from derivative instruments (IRS)		5,434	6,369
Repayment of the principal portion of lease liabilities	19	(96,934)	(86,044)
Proceeds from borrowings	19	154,497	59,113
Repayment of borrowings	19	(141,526)	(65,000)
Interest on lease liabilities and borrowings	19	(49,394)	(39,923)
Dividends paid to owners of the Parent	8	(111,734)	(105,658)
Dividends paid to non-controlling interests	21.3	(5,250)	(4,425)
Net cash from financing activities		(242,142)	(238,333)
Net increase (decrease) in cash and cash equivalents		(6,429)	(61,963)
Cash at beginning of period	20.6	40,518	97,293
Cash at end of period	20.6	34,089	35,330

Notes to the interim condensed consolidated financial statements on pages 12 to 40 are an integral part of the financial statements

DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements for the nine months ended 30 September 2025.
(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
for the nine months ended 30 September 2025

	Note	Share capital	Share premium	Capital reserve	Retained earnings	Other reserves	Attributable to owners of the Parent	Attributable to non-controlling interests	Total
As at 1 Jan 2025		33,757	41,617	107,841	309,810	(74,390)	418,635	14,864	433,499
Net profit for the year					214,725		214,725	7,888	222,613
Total comprehensive income		-	-	-	214,725	-	214,725	7,888	222,613
Allocation of profit to capital reserve	8	-	-	99,921	(99,921)	-	-	-	-
Acquisition of non-controlling interests	21.3	-	-	-	-	(1,776)	(1,776)	(445)	(2,221)
Put option on non-controlling interests	21.3, 22	-	-	-	-	(31,210)	(31,210)	(8,079)	(39,289)
Dividend payment	8, 21.3	-	-	-	(111,734)	-	(111,734)	(6,211)	(117,945)
Acquisition of subsidiaries	21.1	-	-	-	-	-	-	2,966	2,966
Share-based payment plan	17	-	-	-	-	6,502	6,502	-	6,502
Non-controlling interest in capital increase at subsidiaries	21.3	-	-	-	-	-	-	6,131	6,131
Total changes in equity		-	-	99,921	3,070	(26,484)	76,507	2,250	78,757
As at 30 Sep 2025 (unaudited)		33,757	41,617	207,762	312,880	(100,874)	495,142	17,114	512,256

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DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements for the nine months ended 30 September 2025.
(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
for the nine months ended 30 September 2024

	Note	Share capital	Share premium	Capital reserve	Retained earnings	Other reserves	Attributable to owners of the Parent	Attributable to non-controlling interests	Total
As at 1 Jan 2024		33,757	41,617	88,836	211,025	(50,105)	325,130	10,754	335,884
Net profit for the year		-	-	-	171,123	-	171,123	6,568	177,691
Total comprehensive income		-	-	-	171,123	-	171,123	6,568	177,691
Allocation of profit to capital reserve	8	-	-	19,005	(19,005)	-	-	-	-
Acquisition of non-controlling interests	21.3	-	-	-	-	(2,376)	(2,376)	(389)	(2,765)
Put option on non-controlling interests	21.3, 22	-	-	-	-	35	35	(35)	-
Dividend payment	8, 21.3	-	-	-	(105,658)	-	(105,658)	(5,518)	(111,176)
Share-based payment plan	17	-	-	-	-	771	771	-	771
Other changes		-	-	-	122	(200)	(78)	-	(78)
Total changes in equity		-	-	19,005	46,582	(1,770)	63,817	626	64,443
As at 30 Sep 2024 (unaudited)		33,757	41,617	107,841	257,607	(51,875)	388,947	11,380	400,327

Notes to the interim condensed consolidated financial statements on pages 12 to 40 are an integral part of the financial statements

NOTES

1. General information

1.1. The Parent

The ultimate parent of the Diagnostyka Group (the “Group”) is Diagnostyka S.A. (the “Company”, the “Parent”). The Company is entered in the National Court Register under No. 0000918455. Its registered office is located in Kraków, at ul. prof. Michała Życzkowskiego 16.

As at the date of these interim condensed consolidated financial statements, the composition of the Parent’s Management Board and Supervisory Boards was as follows:

Management Board:

Jakub Swadźba – CEO, President of the Management Board
Dariusz Zowczak – Vice President of the Management Board
Marta Rogalska-Kupiec – Vice President of the Management Board
Paweł Chytle – Vice President of the Management Board
Jaromir Pelczarski – Vice President of the Management Board

Supervisory Board:

Artur Olender – Chair of the Supervisory Board
Jacek Prusek – Member of the Supervisory Board
Grzegorz Głownia – Member of the Supervisory Board
Marcin Fryda – Member of the Supervisory Board
Patrycja Swadźba – Member of the Supervisory Board
Paweł Leżański – Member of the Supervisory Board
Piotr Solorz – Member of the Supervisory Board
Aniela Hejnowska – Member of the Supervisory Board

The Supervisory Board has constituted an Audit Committee (the “Audit Committee”), comprising the following members:

Aniela Hejnowska – Chair of the Audit Committee
Grzegorz Głownia – Member of the Audit Committee
Artur Olender – Member of the Audit Committee

During 2025, and through to the date on which these interim condensed consolidated financial statements were authorised for issue, the composition of the Supervisory Board’s Audit Committee changed as follows:

- On 16 May 2025, the Supervisory Board resolved that, with effect from 1 June 2025, Jacek Prusek be removed from, and Grzegorz Głownia be appointed to, the Audit Committee.

During 2025, and through to the date on which these financial statements were authorised for issue, the composition of the Management Board changed as follows:

- With effect from 1 January 2025, Jaromir Pelczarski was appointed to the Management Board as Vice President.

On 23 October 2025, the Company received a notice from Mr. Paweł Chytle, Vice President of the Management Board, regarding his resignation from the Management Board, effective 31 December 2025.

During 2025, and through to the date on which these interim condensed consolidated financial statements were authorised for issue, the composition of the Supervisory Board changed as follows:

- On 26 March 2025, the Management Board received notices of resignation from Matthew Strassberg and Paweł Malicki, members of the Supervisory Board, effective from the date of the next General Meeting. The resignations took effect on 28 April 2025.

- With effect from 28 April 2025, Patrycja Swadźba, Paweł Leżański and Piotr Solorz were appointed to the Supervisory Board.

The Company's shares have been listed on the main market of the Warsaw Stock Exchange ("WSE"), in the continuous trading system, since 7 February 2025.

1.2. The Group

All companies in the Group have been established for indefinite time.

The financial year of the Parent and the Group companies is the calendar year.

The principal business of the Group is medical laboratory diagnostics.

As at the reporting date, the Diagnostyka Group consisted of: Diagnostyka S.A. as the Parent, and 24 subsidiaries, of which 5 are under the Parent's indirect control. The table on the next page presents the subsidiaries as at 30 September 2025 and 31 December 2024.

DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements for the nine months ended 30 September 2025.
(all amounts in PLN thousand, unless stated otherwise)

Item	Principal business	Principal place of business	Percentage ownership and voting interests held		Value of shares at cost	
			30 Sep 2025	31 Dec 2024	30 Sep 2025	31 Dec 2024
Company name						
Diagnostyka Consilio Sp. z o.o.	laboratory diagnostics services	Poland	100.00%	100.00%	31,613	31,613
Dr. N. Med. Teresa Fryda Laboratorium Medyczne Sp. z o.o.	laboratory diagnostics services	Poland	100.00%	100.00%	485	485
Diagnostyka Oncogene Sp. z o.o.	laboratory diagnostics services	Poland	66.67%	66.67%	2,782	2,782
Diagnostyka - Tarnów Medyczne Centrum Laboratoryjne Sp. z o.o.	laboratory diagnostics services	Poland	50.61%	50.61%	4,394	4,394
Diagnostyka Genesis Sp. z o.o.	laboratory diagnostics services	Poland	100.00%	100.00%	14,848	14,848
Longevity Plus Sp. z o.o.	laboratory diagnostics services	Poland	100.00%	100.00%	2,506	5
Diagnostyka Consilio Poznań Sp. z o.o.**	laboratory diagnostics services	Poland	70.26%	70.26%	3,298	3,298
Diag Invest Sp. z o.o.	property development	Poland	100.00%	100.00%	194,117	194,117
Histamed DC Sp. z o.o.**	laboratory diagnostics services	Poland	73.00%	73.00%	3,032	3,032
Diagnostyka Digital Hub Sp. z o.o.	IT activities	Poland	100.00%	100.00%	3,378	3,378
Badania.pl Sp. z o.o.	laboratory diagnostics services	Poland	90.00%	90.00%	4,337	4,337
Laboratoria Medyczne Novalab Sp. z o.o.	laboratory diagnostics services	Poland	100.00%	90.00%	16,055	13,810
Niepubliczny Zakład Opieki Zdrowotnej Diagno-Med Sp. z o.o.**	laboratory diagnostics services	Poland	73.00%	73.00%	5,901	5,901
Livmed Sp. z o.o.	diagnostic imaging services	Poland	89.95%	89.95%	47,520	47,520
Diagnostyka - Teleradiologia24 Sp. z o.o.	diagnostic imaging services	Poland	50.65%	50.65%	21,244	21,244
Zakład Rentgena i USG - Wyrobek Sp. z o.o.	diagnostic imaging services	Poland	53.75%	53.75%	17,975	17,975
Diagnostyka Plus Obrazowa Sp. z o.o.	diagnostic imaging services	Poland	100.00%	100.00%	100	100
Diagnostyka Wyrobek Sp. z o.o.**	diagnostic imaging services	Poland	78.66%	78.66%	44,927	44,927
Eurodent Sp. z o.o.*	diagnostic imaging services	Poland	0.00%	78.66%	-	705
Diagnostyka Obrazowa Bielsko-Biała Sp. z o.o.**	diagnostic imaging services	Poland	70.79%	70.79%	1,800	1,240
Eurodiagnostic Sp. z o.o.	lease of medical equipment	Poland	51.02%	0.00%	27,850	-
Diagnostyka Sp. z o.o.	diagnostic imaging services	Poland	100.00%	0.00%	11,762	-
Diagnostyka Obrazowa Bydgoszcz Sp. z o.o.	diagnostic imaging services	Poland	80.00%	0.00%	5,701	-
Niepubliczny Zakład Opieki Zdrowotnej Pracownia Genetyki Nowotworów Sp. z o.o.	laboratory diagnostics services	Poland	100.00%	0.00%	10,025	-
VITA-SKAN Sp. z o.o.	diagnostic imaging services	Poland	51.00%	0.00%	3,785	-

(*) Company merged in 2025—for more details, see Note 21.1.

(**) Subsidiaries in which the Group holds equity interests indirectly or over which it has indirect control.

1.3. Changes in the composition of the Group

The following changes occurred in the composition of the Group during the period covered by these interim condensed consolidated financial statements:

- On 1 April 2025, the Parent acquired 51.04% of shares and control of Eurodiagnostic Sp. z o.o. for PLN 22,542 thousand. Pursuant to the investment agreement, on 14 April 2025 a resolution was passed to increase the company's share capital, as a result of which Diagnostyka S.A. acquired an additional 34 shares for a total of PLN 5,075 thousand. Following the transaction, the Parent's equity interest in Eurodiagnostic Sp. z o.o. is 51.02%. The Group has determined that, due to the nature of its involvement with Eurodiagnostic Sp. z o.o., it has: (i) power over the company; (ii) exposure to variable financial returns; and (iii) the ability to exercise its power to influence the level of those financial returns. These factors collectively confer control over Eurodiagnostic Sp. z o.o.
- On 2 April 2025, the Parent made a cash contribution of PLN 100 thousand to fund the share capital of newly established Diagnostyka Obrazowa Bydgoszcz Sp. z o.o. On 13 May 2025, the Parent contributed an additional PLN 800 thousand to fund an increase in the share capital of Diagnostyka Obrazowa Bydgoszcz Sp. z o.o. by PLN 100 thousand, to PLN 200 thousand, with the excess amount allocated to statutory reserve funds. On 6 August 2025, a resolution was passed to increase the share capital of Diagnostyka Obrazowa Bydgoszcz Sp. z o.o. from PLN 200 thousand to PLN 300 thousand. Diagnostyka S.A. acquired 400 shares in the increased share capital in exchange for a cash contribution of PLN 4,760 thousand. The remaining 100 shares were acquired by a minority shareholder. As a result, the Company's equity interest in Diagnostyka Obrazowa Bydgoszcz Sp. z o.o. will amount to 80%.
- On 23 April 2025, the merger of Diagnostyka S.A. (the "acquirer") with its subsidiary Vitalabo Laboratoria Medyczne Sp. z o.o. (the "acquiree") was registered. The merger was effected pursuant to Article 492.1.1 of the Commercial Companies Code in conjunction with Article 516.6 of the Commercial Companies Code, by transferring all the acquiree's assets to the acquirer. As of the date of registration of the merger, the acquirer assumed all rights and obligations of the acquiree via universal succession. The merger had no effect on the consolidated financial statements of the Group.
- On 19 May 2025, the Parent entered into an agreement to acquire 250 shares in its subsidiary Laboratoria Medyczne Novalab Sp. z o.o. for a consideration of PLN 2,220 thousand. The share transfer took effect on the date this amount was credited to the seller's account. As a result of the transaction, the Group now holds 100% of the subsidiary's equity.
- On 30 May 2025, the Parent acquired 100% of shares in and control of Diagnostyka Sp. z o.o. of Kutno for PLN 6,196 thousand. On 4 June 2025, a resolution was passed to increase the company's share capital by PLN 25 thousand, which was covered by the Parent with a cash contribution of PLN 2,500 thousand. On 30 July 2025, a resolution was passed to increase the share capital of Diagnostyka Sp. z o.o. from PLN 75 thousand to PLN 100 thousand. Diagnostyka S.A. acquired all shares in the increased share capital in exchange for a cash contribution of PLN 3,000 thousand.
- On 7 July 2025, the Parent acquired 100% of shares and control of Niepubliczny Zakład Opieki Zdrowotnej Pracownia Genetyki Nowotworów Sp. z o.o. for PLN 9,909 thousand.
- On 8 July 2025, the Parent acquired 51% of shares and control of VITA-SKAN Sp. z o.o. for PLN 3,735 thousand. The Group has determined that, due to the nature of its involvement with VITA-SKAN Sp. z o.o., it has: (i) power over the company; (ii) exposure to variable financial returns; and (iii) the ability to exercise its power to influence the level of those financial returns. These factors collectively confer control over Eurodiagnostic Sp. z o.o.
- On 30 July 2025, a resolution was passed to increase the share capital of Longevity Plus Sp. z o.o. from PLN 5 thousand to PLN 10 thousand. Diagnostyka S.A. acquired all shares in the increased share capital in exchange for a cash contribution of PLN 2,500 thousand.
- On 30 July 2025, a resolution was passed to increase the share capital of Diagnostyka Obrazowa Bielsko-Biała Sp. z o.o. from PLN 23 thousand to PLN 24 thousand. Diagnostyka WYROBEK Sp. z o.o. acquired 90% of shares in the increased share capital in exchange for a cash contribution of PLN 560 thousand. The remaining shares in the increased share capital were acquired by a minority shareholder.

Changes in the composition of the Group that occurred after the reporting date are described in Note 250 *Events after the reporting date*.

1.4. Functional and reporting currency

These interim condensed consolidated financial statements are presented in the Polish złoty (“PLN”) and, unless stated otherwise, all amounts are given in thousands of PLN. The Polish zloty is the functional and reporting currency of the Parent.

2. Basis of accounting used in preparing the interim condensed consolidated financial statements

These interim condensed consolidated financial statements have been prepared in accordance with IAS 34 *Interim Financial Reporting*, as endorsed by the European Union, and the Regulation of the Minister of Finance on current and periodic information to be published by issuers of securities and conditions for recognition as equivalent of information whose disclosure is required under the laws of a non-member state, dated 6 June 2025 (Dz.U. of 2025 item 755).

Some of the Group companies keep their accounts in accordance with the accounting standards defined in the Polish Accounting Act of 29 September 1994, as amended (the “Act”), and secondary legislation issued thereunder (the “Polish Accounting Standards”). These interim condensed consolidated financial statements include adjustments that are not present in the accounting records of the Group entities but were made to align the financial statements with EU IFRS.

These interim condensed consolidated financial statements do not include all the information and disclosures required to be given or made in full-year financial statements and should be read in conjunction with the Group’s consolidated financial statements for the year ended 31 December 2024, issued on 24 April 2025.

Going concern

As of 30 September 2025, the Group's current liabilities exceeded its current assets. However, the Management Board does not regard this level of the metric as indicative of a liquidity risk. As a significant portion of the Group's sales is generated through retail transactions settled in cash, current liabilities may exceed current assets. As a result, due to a short cash conversion cycle, the Group is able to service its liabilities on an ongoing basis.

In the opinion of the Management Board, the financial condition of the Group is stable. Every year, the Group generates a profit from its operations, and it is in a positive equity position. Additionally, the Group’s obligations arising from credit covenants are duly met, its liabilities are settled in a timely manner, and financing for its operations has been secured through a revolving credit facility. The Group also generates positive operating cash flows. The financial results disclosed in these interim condensed consolidated financial statements support the above assessment.

Taking the above into account, these interim condensed consolidated financial statements have been prepared on the assumption that the Company and the Group will continue as going concerns in the foreseeable future.

The Group regularly evaluates the impact of the war in Ukraine on the current economic climate in Poland. The Company also closely monitors the macroeconomic environment, particularly in relation to potential U.S. tariffs on the European Union and their possible effects on the Company. As the Company operates primarily in the domestic market, the Management Board believes that, at present, these factors do not have a material impact on its ability to continue as a going concern or on its financial statements as a whole.

3. Material accounting policy information

The accounting policies applied in preparing these interim condensed consolidated financial statements are consistent with the policies applied in preparing the Group's full-year consolidated financial statements for the year ended 31 December 2024, except for the application of new or amended standards and interpretations effective for annual periods beginning on or after 1 January 2025.

The amended standards and interpretations that are effective for the first time in 2025 have no effect on these interim condensed consolidated financial statements of the Group. The amendments are described below:

Amendments to IAS 21 *The Effects of Changes in Foreign Exchange Rates*

In August 2023, the IASB published amendments to IAS 21 *The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability*, which are intended to help entities determine whether a currency is exchangeable for

another currency and estimate the spot exchange rate if it is not. In addition, where a currency is not exchangeable, the amended standard requires disclosure of additional information on how an alternative exchange rate is determined.

During the reporting periods covered by these interim condensed consolidated financial statements, no transactions occurred to which the amendments described above apply.

The Group has not elected to early adopt any of the standards, interpretations or amendments that have been issued but are not yet effective under European Union regulations.

4. Changes in accounting estimates and correction of errors

Changes in accounting estimates

The key changes in accounting estimates are disclosed in the relevant notes to these interim condensed consolidated financial statements:

- estimates of provisions for employee benefits are presented in Note 18;
- estimates relating to the measurement of the new long-term incentive plans LTIP-Z and LTIP-P are disclosed in Note 17.

Other than the above, in the reporting period there were no significant changes to key accounting estimates described in the Group's consolidated full-year financial statements.

Climate risks

The Management Board maintains its position, as presented in the consolidated full-year financial statements for 2024, that due to the nature of the Group's business and the industry in which it operates, climate risks do not currently have a significant impact on the financial statements of the Group, including the valuation of individual assets and liabilities.

Correction of errors

There were no corrections of errors in the reporting period covered by these interim condensed consolidated financial statements.

5. Seasonality of operations

The Group's operations are not subject to any seasonal fluctuations.

6. Revenue from contracts with customers

The primary source of revenue for the Group is the provision of laboratory diagnostic services.

Additionally, the Group generates revenue from the sale of goods (mainly reagents).

Item	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)	1 Jul–30 Sep 2025 (unaudited)	1 Jul–30 Sep 2024 (unaudited)
Revenue from provision of medical diagnostic services	1,788,101	1,437,846	611,065	481,152
Revenue from sale of goods	4,096	7,145	1,277	2,458
Revenue from contracts with customers	1,792,197	1,444,991	612,342	483,610

Revenue growth was driven by higher test volumes and an increase in the average price per test.

As at 30 September 2025, the Group had no contract assets. All of the Group's revenue is recognised at a point in time.

Geographical information

The Group primarily operates within a single geographic region – Poland, where the Parent is headquartered. The main source of the Group's revenue is domestic sales. All significant non-current assets of the Group are located in Poland.

Revenue breakdown

The Group classifies revenue based on the type of customer, which determines the nature, amounts, and timing of payments. Accordingly, the Group distinguishes the following revenue categories:

- revenue from services provided to individual customers,
- revenue from services provided to institutional customers,
- revenue from the sale of goods, which are sold to a single buyer and therefore are not further disaggregated.

Revenue disaggregated by the identified categories for the periods presented is as follows:

Item	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)	1 Jul–30 Sep 2025 (unaudited)	1 Jul–30 Sep 2024 (unaudited)
Revenue – individual customers	675,382	575,258	230,444	194,548
Revenue – institutional customers	1,112,719	862,588	380,621	286,604
Revenue – sale of goods	4,096	7,145	1,277	2,458
Revenue from contracts with customers	1,792,197	1,444,991	612,342	483,610

7. Segmental information**Operating segments**

The Group identifies two operating segments: – ‘medical laboratory diagnostic services’, and ‘diagnostic imaging services’. During the current reporting period, there were no changes either to the Group’s identified operating segments or to the methodology used to assess their performance, as set out in the consolidated financial statements for the year ended 31 December 2024.

Reportable segments

Although two operating segments have been identified, a decision has been made to consolidate them into a single reportable segment given their significant similarities described above (customers, distribution channels, regulatory environment). Currently, the size of the diagnostic imaging services segment does not meet the quantitative criteria to qualify as a separate reportable segment in accordance with IFRS 8.

Entity-wide disclosures

Note 6. *Revenue from contracts with customers* presents:

- revenue disaggregated by groups of similar products and services; and
- geographical information on revenue and assets.

8. Dividends paid and proposed

On 22 April 2025, the Management Board of Diagnostyka S.A. adopted a resolution recommending that the Supervisory Board and the General Meeting allocate the Company's 2024 profit of PLN 198,208 thousand as follows:

- PLN 111,734 thousand to dividend, equivalent to PLN 3.31 per share;
- the balance of PLN 86,474 million to the Company's statutory reserve funds.

On 23 April 2025, the Supervisory Board endorsed the Management Board's recommendation regarding the allocation of the Parent's 2024 profit. The Parent's General Meeting held on 28 May 2025 resolved to allocate the profit in accordance with the Management Board's recommendation. On 16 June 2025, the Company paid dividend of PLN 3.31 per share.

In the comparative period, as at 30 September 2024, the General Meeting resolved on the following allocation of profit for 2023:

- PLN 105,658 thousand to dividend, equivalent to PLN 3.13 per share;
- the balance of PLN 11,868 million to the Company's statutory reserve funds.

As at 30 September 2025 and 30 September 2024, no interim dividends had been distributed for the 2025 and 2024 financial years.

9. Finance costs

Item	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)	1 Jul–30 Sep 2025 (unaudited)	1 Jul–30 Sep 2024 (unaudited)
Interest expense on financial liabilities	(49,428)	(41,038)	(16,869)	(14,247)
Interest on credit facilities (including overdrafts)	(30,837)	(29,402)	(10,389)	(10,016)
Interest on lease liabilities	(18,323)	(11,554)	(6,455)	(4,183)
Other interest expense	(268)	(82)	(25)	(48)
Other finance costs	(637)	(152)	(200)	(50)
Exchange differences	(42)	(99)	(13)	(36)
Other	(84)	-	(48)	-
Loss on disposal of investments	-	(15)	-	(4)
Fees	(56)	(38)	(19)	(10)
Costs related to derivative instruments	(404)	-	(69)	-
TOTAL	(50,065)	(41,190)	(17,069)	(14,297)

The increase in interest expense was primarily driven by a change in the interest calculation period for borrowings drawn in 2024, higher outstanding debt under borrowings, and increased interest charges on lease liabilities resulting from a higher lease liability balance.

10. Income tax

Item	30 Sep 2025	30 Sep 2024
Income tax – current portion recognised in profit or loss	(42,363)	(47,539)
Income tax – deferred portion recognised in profit or loss	(3,006)	(1,646)
Total tax expense recognised in the current year	(45,369)	(49,185)

Current tax expense is calculated in accordance with the applicable tax regulations. Pursuant to those regulations, taxable profit (tax loss) differs from accounting profit (loss) in that it does not include non-taxable income and non-deductible expenses, or income or expense items that will never be taxable or deductible.

Global minimum tax – BEPS

In early 2025, legislation implementing the global minimum top-up tax in Poland came into force. The Parent and the Group are not subject to these regulations, as they do not meet the criteria for application under the BEPS framework.

Corporate income tax adjustments at the Parent

In the current reporting period, the Parent adjusted its CIT settlements for 2019–2023 and, in connection therewith, applied for confirmation of overpayment in an aggregate amount of PLN 13,261 thousand, reducing its current year's income tax expense in profit or loss. The adjustments related to:

- a change in the approach to recognising development costs in accordance with the methods set out in Article 15.4a of the CIT Act. The Parent chose the method referred to in Article 15.4a.1 of the CIT Act and obtained confirmation of this choice in the form of a tax ruling. The Director of the National Revenue Information confirmed that the Company may choose the method for including expenditure on development work in deductible expenses, and may apply different methods of recognising deductible expenses to different development projects. The choice of method is not dependent on the stage of the development work. Consequently, if the Company had originally planned to capitalise deductible expenses in accordance with Article 15.4a.3 of the CIT Act and the development work has not yet been completed, it may change its approach so that those expenses are recognised (capitalised) in accordance with Article 15.4a.1, even if this entails filing corrections to annual tax returns. Since 2024, the Company has recognised the costs of its xLab project in accordance with Article 15.4a.1 of the CIT Act. Accordingly, it has adjusted prior-year CIT settlements. The same approach was applied to the costs accounted for in prior years in relation to the project 'Automated Prediction system for laboratory tests and optimisation of quality control and workload of analysts based on machine learning'.
- a deduction reducing the tax base in connection with research and development activities. The Parent's conduct of R&D activities was confirmed by an individual tax ruling, which accepted as correct the position that the Parent's activities involving the creation of new or the development of existing products, services, processes, technologies and solutions, meets the definition of R&D activities under Article 4a.26–28 of the CIT Act, and that the Company is therefore entitled to the R&D tax relief. The Company deducted only eligible costs, as defined in the CIT Act, relating to R&D activity, based on internal documentation of its R&D projects, provided that such costs had not been reimbursed to the Parent in any form.

11. Property, plant and equipment and intangible assets

During the nine months ended 30 September 2025, the Group's most significant capital expenditure on property, plant and equipment (assets under construction) was incurred by the Parent and related primarily to the refurbishment, fit-out and adaptation of specimen collection points, together with the installation of electric-vehicle charging stations. Aggregate expenditure on these projects amounted to PLN 37,086 thousand.

In the comparative nine-month period ended 30 September 2024, the Group's most significant capital expenditure on property, plant and equipment (assets under construction) was incurred through Diag Invest and related to the

construction in Łódź of new diagnostic laboratory facilities for the Group. Aggregate expenditure on these projects amounted to PLN 32,109 thousand.

During the nine months ended 30 September 2025, additions to intangible assets principally comprised capitalised development expenditure on the xLab software project, totalling PLN 18,589 thousand (comparative period: PLN 11,135 thousand). The first significant modules of the xLab system including the solutions developed as part of the project will be brought into use in the first half of 2026. For additional information on the project, see the Group's consolidated financial statements for the year ended 31 December 2024.

Business combinations finalised during the period resulted in the recognition of customer-relationship intangible assets totalling PLN 13,085 thousand, and increased the amount of the Group's property, plant and equipment (see Note 21.1)

In the period covered by these interim condensed consolidated financial statements, the Group did not capitalise any borrowing costs to property, plant and equipment. The amount of borrowing costs capitalised to property, plant and equipment in the nine months ended 30 September 2024 was PLN 1,263 thousand.

In the reporting period, borrowing costs of PLN 1,084 thousand were capitalised to intangible assets (nine-month period ended 30 September 2024: PLN 715 thousand).

Depreciation and amortisation expense totalled PLN 57,450 thousand for the nine months to 30 September 2025 (comparative period: PLN 37,725 thousand).

In the period covered by these interim condensed consolidated financial statements, on 26 June 2025 Diagnostyka Wyrobek Sp. z o.o. sold property for PLN 6,300 thousand. As at the date of sale, its net carrying amount was PLN 3,609 thousand. As a result, the Group recognised a gain on disposal of property, plant and equipment of PLN 2,690 thousand, presented in the consolidated statement of comprehensive income under other income. The consolidated statement of financial position as at 30 September 2025 does not include any balances related to that transaction. The amount receivable for the property disposal was settled in accordance with the sale agreement through the buyer's repayment of Diagnostyka Wyrobek Sp. z o.o.'s debt under a credit facility with ING Bank Śląski.

A review of property, plant and equipment and intangible assets for indicators of impairment identified no requirement to recognise impairment losses.

12. Right-of-use assets

During the nine months ended 30 September 2025, new lease contracts executed by the Group increased right-of-use assets by PLN 64,049 thousand, of which PLN 35,948 thousand related to additional premises for diagnostic laboratories and associated specimen-collection points, and PLN 8,557 thousand to newly leased diagnostic equipment. In the same period, modifications and lease-term reassessments of property leases increased the amount of right-of-use assets by PLN 26,393 thousand, of which PLN 19,413 thousand related to property leases.

Right-of-use assets also rose by PLN 19,544 thousand following the Parent's execution of a 12-month cloud-services subscription agreement with SAP Polska Sp. z o.o. and by PLN 4,158 thousand as a result of modifications of the subscription scope. Under the agreement: (i) Diagnostyka S.A. has exclusive rights to use the SAP software over its term, which includes full access to its functionalities as well as the ability to customise and expand the software to fit business needs; (ii) Diagnostyka S.A. has significant decision-making authority over how and for what purpose the SAP software is used, including configuration management, security process control, updates, backups, and the choice of data location. Based on a review of the terms of the agreement with SAP, it was determined that it qualifies as a lease under IFRS 16.

The initial subscription period runs from 15 February 2025 to 14 February 2026. In accordance with the terms of the agreement, the total cost of services over this period is PLN 2.2 million net. The agreement includes an automatic renewal option for subsequent periods, which the Parent intends to use. Therefore, it may effectively be considered an open-ended lease contract. Based on the Management Board's estimates, it was assumed that, without incurring significant costs or introducing major technological or functional changes, the version of the SAP software implemented by the Parent can be used for seven years. During the nine months ended 30 September 2025, the Parent incurred implementation costs of PLN 8,595 thousand in connection with the SAP cloud-services contract; these costs were capitalised to right-of-use assets. As at 30 September 2025, the SAP implementation had not been completed, and accordingly the related right-of-use asset was not depreciated.

In the nine months ended 30 September 2024, right-of-use assets increased by PLN 34,106 thousand as a result of the execution of new lease contracts. Of this amount, PLN 28,372 thousand related to new premises for diagnostic laboratories and associated specimen collection points, and PLN 5,676 thousand to newly leased diagnostic equipment. In the same period, modifications and lease-term reassessments of property leases increased the amount of right-of-use assets by PLN 60,011 thousand.

The lease modifications recognised for the nine-month periods ended 30 September 2025 and 30 September 2024 arose primarily from extensions of existing equipment lease agreements providing for minimum reagent-purchase obligations, and other arrangements that had been entered into on an open-ended basis, as well as the change to the scope of subscription under the agreement with SAP referred to above.

In the nine months ended 30 September 2025, depreciation of right-of-use assets amounted to PLN 91,250 thousand, compared with PLN 80,668 thousand in the corresponding period of the previous year.

No impairment losses were recognised on right-of-use assets, as the Group identified no indicators of impairment.

13. Goodwill

Changes in goodwill that occurred in the reporting period are presented in Note 21.1 *Acquisitions*.

As at the end of each reporting year (or more frequently if impairment indicators are present), the Management Board of the Parent conducts impairment tests for cash-generating units (or groups of cash-generating units) to which goodwill is allocated. Impairment tests are based on the calculation of value in use. For key assumptions used by the Group to determine the recoverable amount for cash-generating units (CGUs), see the consolidated full-year financial statements for 2024.

The Group analysed whether there were any indications of CGU impairment at the end of the current reporting period. As no such indications were identified based on the analysis, the Group did not carry out impairment tests as at 30 September 2025.

As at 30 September 2025 and 30 September 2024, the Group did not recognise any impairment losses on goodwill.

14. Investments in associates and jointly controlled entities

The table below sets out the movements in the investments in associates and jointly controlled entities during the period covered by these interim condensed consolidated financial statements.

Item	Investments in associates and jointly controlled entities
Opening balance as at 1 January 2025	37,739
Increase	739
Purchase	512
Share of profit or loss of associates and jointly controlled entities	227
Decrease	(1,107)
Sale	(35)
Dividends received	(1,072)
Closing balance as at 30 September 2025	37,371

On 1 April 2025, the Parent acquired 50% of shares in Livmed Diagnostyka Jarocin Sp. z o.o. of Nowy Tomyśl, for PLN 500 thousand. The Parent's involvement in Livmed Diagnostyka Jarocin Sp. z o.o. is classified as joint control (a joint venture). Under the investee's Articles of Association, Diagnostyka S.A. does not have formal rights resulting in the power to direct the relevant activities of the investee, because:

- resolutions of Livmed Diagnostyka Jarocin Sp. z o.o.'s General Meeting, particularly those related to relevant activities in that company, require a majority vote exceeding Diagnostyka S.A.'s share of voting rights, necessitating agreements with other shareholders to pass such resolutions;

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(all amounts in PLN thousand, unless stated otherwise)

- Diagnostyka S.A. has the right to appoint half of the members of Livmed Diagnostyka Jarocin Sp. z o.o.'s Management Board, so it does not have a majority at the Management Board level.

On 5 September 2025, the Parent acquired 50% of shares in Livmed Diagnostyka Rawicz Sp. z o.o. of Nowy Tomyśl, for PLN 2.5 thousand. The Parent's involvement in Livmed Diagnostyka Rawicz Sp. z o.o. is classified as joint control (a joint venture). Under the investee's Articles of Association, Diagnostyka S.A. does not have formal rights resulting in the power to direct the relevant activities of the investee, because:

- resolutions of Livmed Diagnostyka Rawicz Sp. z o.o.'s General Meeting, particularly those related to relevant activities in that company, require a majority vote exceeding Diagnostyka S.A.'s share of voting rights, necessitating agreements with other shareholders to pass such resolutions;
- Diagnostyka S.A. has the right to appoint half of the members of Livmed Diagnostyka Rawicz Sp. z o.o.'s Management Board, so it does not have a majority at the Management Board level.

In the nine months ended 30 September 2025, the value of investments in associates and jointly controlled entities was adjusted by the share of profits/(losses) of these entities, amounting to PLN 227 thousand. In the corresponding period of the previous year, the Group's share of profits/(losses) of associates and jointly controlled entities amounted to (PLN 1,796 thousand).

In the nine months ended 30 September 2025, the Group recognised dividends from associates and jointly controlled entities totalling PLN 1,072 thousand (PLN 943 thousand in the comparative period).

During the current reporting period, and in the corresponding period of the prior year, the impairment loss previously recognised on the Group's investment in GenXone S.A. remained unchanged.

In the separate financial statements, the investment in associate GenXone S.A. is classified as an equity instrument measured at fair value through other comprehensive income. During the nine months ended 30 September 2025, the net decrease in fair value recognised in other comprehensive income was PLN 853 thousand. The investment's carrying amount as at 30 September 2025 was PLN 7,407 thousand.

15. Loans

Item	Long-term loans	Short-term loans
As at 1 January 2025	6,437	156
Increase	19,295	1,203
loans advanced	19,295	161
interest accrued on loans	-	1,042
Decrease	-	(8)
payment of interest	-	(8)
As at 30 September 2025	25,732	1,351

The statement of financial position includes loans of PLN 25,500 thousand granted by the Parent to the jointly controlled entity Vitalabo Diag Invest Sp. z o.o. Livmed Diagnostyka Jarocin Sp. z o.o. and Livmed Diagnostyka Rawicz Sp. z o.o., and a PLN 418 thousand loan granted by Diag Invest Sp. z o.o. to Vitalabo Diag Invest Sp. z o.o. The loans are intended to finance the development of Vitalabo Diag Invest's and Livmed Diagnostyka Jarocin Sp. z o.o.'s operations. During the nine months ended 30 September 2025, Diagnostyka S.A. disbursed another tranche of the loan to Vitalabo Diag Invest Sp. z o.o. in the amount of PLN 16,956 thousand, and advanced a loan of PLN 700 thousand to Livmed Diagnostyka Jarocin Sp. z o.o. and PLN 1,800 thousand to Livmed Diagnostyka Rawicz Sp. z o.o.

In the first nine months of 2025, the Group established a cash-pooling arrangement, with Diagnostyka S.A. acting as the pool header. As at 30 September 2025, the pool comprised 18 subsidiaries and the Parent. As at the reporting date, the Parent's separate financial statements showed cash-pool receivables of PLN 5,179 thousand and cash-pool payables of PLN 19,701 thousand; these balances were eliminated on consolidation.

16. Equity

The shareholding structure and ownership interests in the Company's share capital as at the date of these interim condensed consolidated financial statements are presented in the table below.

Shareholding structure as at the date of these condensed consolidated financial statements				
Shareholders	Par value (PLN)	Series of shares	% ownership interest	% voting interest
Grzegorz Głownia (and indirectly through ACER Capital Partners SCSp)	6,372,379	A	18.88%	25.65%
Jacek Prusek (and indirectly through ACACIA Capital Partners SCSp)	6,372,379	B	18.88%	25.65%
Jakub Swadźba	3,186,789	C, F	9.44%	12.83%
Other	17,824,953	D, E, F	52.80%	35.87%
Total	33,756,500		100%	100%

17. Share-based incentive plans

In addition to Plan A and Plan B, as disclosed in the Group's 2024 consolidated financial statements, additional plans outlined on the following pages were launched during the first quarter of 2025 for key members of senior management.

Terms of the incentive plans

Long-term incentive plan for 2025–2027 addressed to selected employees of the Company and other Group companies

On 17 January 2025, the Extraordinary General Meeting of the Parent adopted a long-term incentive plan based on Parent shares, addressed to selected employees of the Parent and other Group companies and covering the years 2025–2027 ("LTIP-P").

Under LTIP-P, selected employees of the Parent and other Group companies, designated by the Management Board, will be granted LTIP-P participation units that entitle them to receive Parent shares. The number of shares per participation unit will be determined after the end of the plan term by dividing the total number of shares available under LTIP-P (which will be established based on the ratio of the Group's value growth to the volume-weighted average market price of the shares on the regulated market operated by the Warsaw Stock Exchange during the six-month period following the publication of the 2027 financial results) by the total number of participation units granted. The increase in the Group's value will be measured by reference to the level of consolidated EBITDA for 2027, net debt and amount of distributed dividends. For each of the three plan years (2025, 2026, and 2027), a pool of 100 participation units will be available for allocation among participants. The Parent's Management Board may decide not to allocate the full pool in any given year. In such cases, the unallocated units will be carried forward and added to the pool for allocation in subsequent years. Every year, the Management Board will determine which participants will be granted participation units and how to allocate that year's pool. For each year of LTIP-P, individual participation agreements will be signed with the participants designated by the Management Board, specifying the number of participation units granted for that year, with the grant being conditional upon the participants' continued employment with the Group during that year. In line with the objectives of LTIP-P, and in accordance with resolutions adopted by the Extraordinary General Meeting authorising the Management Board to repurchase Parent shares, LTIP-P is expected to be settled through the transfer of the shares to participants. However, final settlement may also take the form of a cash payment equivalent to the value of the shares, in particular if the Parent has not repurchased a sufficient number of its shares.

Given that the Management Board intends to settle LTIP-P by transferring previously acquired treasury shares and that the choice of settlement method is entirely at the Group's discretion, the Management Board has decided to recognise LTIP-P as an equity-settled share-based payment transaction under IFRS 2 *Share-based Payment*. However, depending on future events and the final settlement method, the plan could be reclassified as a cash-

settled share-based payment transaction. The grant date will be determined separately for each year of LTIP-P and will be the date on which both parties agree on the terms of participation in the plan (expected to be the date of signing the participation agreement with the beneficiary). The total value of LTIP-P will be calculated as the product of the number of participation units granted and the fair value of a unit as at the relevant grant date. If LTIP-P is accounted for as an equity-settled share-based payment, the cost of the plan, determined individually for each participant, will be recognised in the consolidated statement of comprehensive income under 'Employee benefits expense'. The corresponding entry will be an increase in equity (under 'Other reserves') during the vesting period from the grant date until the end of the respective LTIP-P year.

On 14 March 2025, the Management Board resolved to allocate 54 out of 100 participation units available for 2025 under LTIP-P. For those participants of the 2025 LTIP-P who were granted participation units, the grant date has occurred.

Long-term incentive plan for 2025–2027 addressed to the Parent's Management Board

On 17 January 2025, the Extraordinary General Meeting of the Parent adopted a long-term incentive plan based on Parent shares, intended for the Management Board and covering the years 2025 to 2027 ("LTIP-Z").

Under the plan, the President and other members of the Management Board (serving in the positions of Vice President or Member) will be granted LTIP-Z participation units that entitle them to receive Parent shares. The number of shares per participation unit will be determined after the end of the plan term by dividing the total number of shares available under LTIP-Z (which will be established based on the ratio of the Group's value growth to the volume-weighted average market price of Company shares on the regulated market operated by the Warsaw Stock Exchange during the six-month period following the publication of the 2027 financial results) by the total number of participation units granted. The increase in the Group's value will be measured by reference to the future market valuation of Parent shares. For each of the three plan years (2025, 2026, and 2027), the President of the Management Board may receive 40 participation units, while a pool of 60 participation units will be available for allocation among other members of the Management Board. The Company's Supervisory Board may decide not to allocate the full pool for a given year. In such cases, the unallocated units will be carried forward and added to the pool for allocation in subsequent years. Every year, the Supervisory Board will determine which Management Board members will be granted participation units and how to allocate that year's pool. For each year of LTIP-Z, individual participation agreements will be signed with the participants, specifying the number of participation units granted for that year, with the grant being conditional upon the participants' continued service as member of the Management Board during that year. In line with the objectives of LTIP-Z, and in accordance with resolutions adopted by the Extraordinary General Meeting authorising the Management Board to repurchase Parent shares, LTIP-Z is expected to be settled through the transfer of the shares to participants. However, final settlement may also take the form of a cash payment equivalent to the value of the shares, in particular if the Parent has not repurchased a sufficient number of its shares.

Given that the Management Board intends to settle LTIP-Z by transferring previously acquired treasury shares and that the choice of settlement method is entirely at the Parent's discretion, the Management Board has decided to recognise LTIP-Z as an equity-settled share-based payment transaction under IFRS 2 *Share-based Payment*. However, depending on future events and the final settlement method, the plan could be reclassified as a cash-settled share-based payment transaction. The grant date will be determined separately for each year of LTIP-Z and will be the date on which both parties agree on the terms of participation in the plan (expected to be the date of signing the participation agreement with the beneficiary). The total value of LTIP-Z will be calculated as the product of the number of participation units granted and the fair value of a unit as at the relevant grant date. If LTIP-Z is accounted for as an equity-settled share-based payment, the cost of the plan, determined individually for each participant, will be recognised in the consolidated statement of comprehensive income under 'Employee benefits expense'. The corresponding entry will be an increase in equity (under 'Other components of equity') during the vesting period from the grant date until the end of the respective LTIP-Z year.

In the case of the President of the Management Board, the grant date was set for 17 January 2025. On 24 March 2025, Supervisory Board resolved to allocate 30 out of 60 participation units available for 2025 under LTIP-Z to other members of the Management Board. For those other members of the Management Board who were granted participation units for 2025, the grant date has occurred.

Significant judgments regarding the accounting treatment of the incentive plan:

- **LTIP-Z**

The Group has measured this plan using the same valuation methodology as that applied to the plans described in the 2024 consolidated financial statements, based on the parameters set out below.

Assumptions used in the valuation:	Value at the grant date
Expected volatility (%)	39.8%
Historical volatility (%)	39.8%
Risk-free interest rate (%)	4.81%
Expected life of the options (years)	3

Volatility was calculated using historical price data (up to the grant date) for the Parent and for companies in the broader medical sector listed on the Warsaw Stock Exchange (WSE). Out of the various industry sectors, two were considered most comparable to Diagnostyka S.A. in terms of business profile: ‘Medical equipment and supplies’ and ‘Hospitals and clinics’. Weightings of 75%, 6.2% and 18.8% were assigned, respectively, to the historical share-price volatility of the Parent and of the selected sectors. The arithmetic averages of the historical share-price volatility of the Parent and of each company assigned to the relevant sector were then weighted using these weights.

The risk-free rate used for each period in the binomial option pricing model was derived from the yield on treasury bond futures, based on quotations from 28 March 2025.

- **LTIP-P**

The baseline value – against which the Group’s projected value growth is measured – was derived from the EBITDA and net-debt figures reported in the Group’s 2024 consolidated financial statements. The Group’s future value was calculated using the Group’s medium-term financial plans concerning consolidated EBITDA for 2027 and projected net debt at 31 December 2027. The increase in the Parent’s value was estimated as the difference between this future value and the baseline value. Both valuations were determined using an EBITDA multiple of 7.63.

Measurement

At the grant date, the fair value of the LTIP-Z Plan was measured at PLN 4.5 million for the President of the Management Board over the life of the Plan, and at PLN 1.1 million for the other Management Board members in respect of the tranche granted in 2025. The fair value of the 2025 tranche of the LTIP-P Plan was measured at PLN 2.6 million.

During the nine months ended 30 September 2025, a share-based payment expense of PLN 4,426 thousand was recognised in relation to the LTIP-Z and LTIP-P Plans in the consolidated statement of profit or loss, representing the fair value of services received (i.e. the employee services rendered by eligible participants). For Plans A and B (described in the 2024 consolidated financial statements), the fair value of services recognised (i.e. the employee services rendered by eligible participants) was PLN 2,076 thousand for the nine months ended 30 September 2025, compared with PLN 771 thousand for the corresponding period of the prior year. The marked year-on-year increase in the share-based payment charge in the nine months ended 30 September 2025 reflects a revision of the expense-recognition profile versus the assumptions applied in the original measurement of the Plans.

18. Significant changes in accruals, provisions and other liabilities

In the nine months ended 30 September 2025, accrued holiday entitlements increased by PLN 3,573 thousand. In these consolidated interim financial statements, accrued holiday entitlements are presented in the statement of financial position under current liabilities, in the line item ‘Employee benefit obligations’.

During the nine months ended 30 September 2025, prepayments relating to the Company’s Social Benefits Fund, presented in the statement of financial position under ‘Short-term prepayments and accrued income and other assets’, were up by PLN 3,133 thousand; they will be fully recognised in profit or loss in 2025.

In the nine months ended 30 September 2025, the Parent used the option to apply the simplified method of paying advances for income tax (i.e. paying them in the same amounts based on the taxable income reported in the prior year’s annual CIT return), which resulted in an increased amount of the income tax liability presented in the consolidated statement of financial position as at 30 September 2025.

19. Debt

The Group's principal sources of external finance are bank credit facilities and lease arrangements. The tables below set out the movements in the utilisation of these funding sources.

Item	30 Sep 2025	31 Dec 2024
At amortised cost	612,828	594,349
Overdraft facilities	327,763	225,555
Credit facilities	266,084	350,636
Non-bank borrowings	18,981	18,157
Lease liabilities	392,685	375,074
Lease liabilities	392,685	375,074
Bank borrowings and lease liabilities	1,005,513	969,423
Current liabilities under bank borrowings and leases	169,751	139,089
Non-current liabilities under bank borrowings and leases	835,762	830,334

In the first nine months of 2025, the Group established a cash-pooling arrangement. For information on the entity acting as the cash-pool header and the number of subsidiaries participating in the cash settlements under the arrangement, see Note 15. In these interim condensed consolidated financial statements, amounts receivable and payable under the cash-pooling arrangement (cash balances at the Diagnostyka Group level) are presented on a net basis as a reduction to the credit in the current account, since the requirements of paragraph 42 of IAS 32 are met: (i) there is a legally enforceable right to set off; (ii) there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously.

On 8 July 2025, Diagnostyka S.A. executed an amendment to the syndicated revolving credit facility agreement dated 20 September 2022 with BNP Paribas and Pekao, increasing the facility limit from PLN 790 million to PLN 910 million. The purpose of the facility, the types of security, and the repayment terms remained unchanged. The increase in the financing amount is intended to support current liquidity requirements and previously planned acquisitions.

The tables below present changes in liabilities under borrowings and leases in the nine months ended 30 September 2025 and 30 September 2024.

Item	Bank and non-bank borrowings	Leases	TOTAL
Debt as at 1 Jan 2024	535,094	315,401	850,495
Conclusion of new/ modification of existing lease contracts	-	53,153	53,153
Proceeds from borrowings – obtained financing	59,113	-	59,113
Contract termination and reduction in the scope of lease	-	(7,669)	(7,669)
Lease modification and change of term estimate for open-ended lease contracts	-	64,651	64,651
Reclassification of Vitalabo Diag Invest Sp. z o.o. to associates (non-bank borrowings)	(362)	-	(362)
Interest accrued on borrowings	31,381	11,555	42,936
Exchange differences	-	(80)	(80)
Repayments of debt incurred – principal	(65,000)	(86,044)	(151,044)
Repayments of debt incurred – interest	(30,345)	(11,557)	(41,902)
Change in debt during the period	(5,213)	24,009	18,796
Debt as at 30 Sep 2024	529,881	339,410	869,291

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Item	Bank and non- bank borrowings	Leases	TOTAL
Debt as at 1 January 2025	594,349	375,074	969,423
Conclusion of new/ modification of existing lease contracts	-	78,941	78,941
Borrowings or leases of subsidiaries as at the date of acquisition of control	7,193	3,937	11,130
Proceeds from borrowings – obtained financing	154,497	-	154,497
Contract termination and reduction in the scope of lease	-	(41)	(41)
Lease modification and change of term estimate for open-ended lease contracts	-	31,698	31,698
Interest accrued on borrowings	32,256	18,323	50,579
Exchange differences	-	10	10
Repayments of debt incurred – principal	(142,978)	(96,934)	(239,912)
Repayments of debt incurred – interest	(32,489)	(18,323)	(50,812)
Change in debt during the period	18,479	17,611	36,090
Debt as at 30 Sep 2025	612,828	392,685	1,005,513

20. Other material changes

20.1. Equity securities

In the nine months ended 30 September 2025, the Group did not issue, repurchase or redeem any equity securities.

20.2. Litigation

In the nine months ended 30 September 2025, there were no material changes to the status of litigations that would affect the financial data presented in the consolidated interim statement of financial position.

20.3. Contingent assets and liabilities

On 8 July 2025, an amendment to the multi-purpose credit facility agreement with BNP Paribas was executed, increasing the guarantee limit to PLN 10,000 thousand, with the maximum guarantee term set at 60 months.

As at 30 September 2025, the Group continued to use its bank-guarantee facility with BNP Paribas; utilisation rose by PLN 1,984 thousand versus 31 December 2024, to PLN 3,307 thousand.

The nominal amount of guarantees issued by the Parent on behalf of subsidiaries in connection with their lease agreements increased by PLN 606 thousand compared with year-end 2024, to PLN 3,850 thousand as at 30 September 2025.

20.4. Capital and other commitments

As at 30 September 2025, the subsidiary Diag Invest Sp. z o.o. had a capital commitment under a general contractor agreement for a project in Gliwice concluded with Przedsiębiorstwo Budowlano-Produkcyjne Łęgprzem Sp. z o.o., in the amount of PLN 16,349 thousand, net. The project involves the alteration, extension and conversion of a production building into a histopathology laboratory, installation of a gas system, and construction of a car park and a transformer station. As at 30 September 2025, Diag Invest Sp. z o.o. had not yet incurred any costs in connection with the project.

As at 30 September 2025, the subsidiary Diag Invest Sp. z o.o. was also obliged to lodge a deposit with a notary office in connection with its intention to enter into agreements to acquire perpetual usufruct of land and premises in Gdynia from the court-appointed administrator of a bankruptcy estate, totalling PLN 11,000 thousand. Completion of the transaction is conditional upon the administrator executing, by 31 March 2026, agreements transferring the perpetual usufruct of the land and premises to Diag Invest Sp. z o.o. The deposit was lodged with the notary office on 13 October 2025, i.e. after the end of the reporting period.

As at 30 September 2025, Diag Invest Sp. z o.o. had a PLN 4,551 thousand commitment under a preliminary sale agreement with Centrum Napraw Samochodowych Sp. z o.o. of Sopot concerning properties in Gdynia comprising

Notes to the interim condensed consolidated financial statements on pages 12 to 40 are an integral part of the financial statements

separate residential units. Fulfilment of this commitment is conditional upon the execution of the final sale agreement by 16 February 2026. That agreement will be concluded provided the conditions set out in the preliminary agreement are satisfied. Satisfying those conditions requires action by both parties. During the reporting period, Diag Invest Sp. z o.o. made a down payment of PLN 750 thousand into notarial escrow against the purchase price of the properties.

20.5. Capital management

In the nine months ended 30 September 2025, there were no material changes to the capital management objectives, policies and procedures.

20.6. Cash and cash equivalents and notes to the statement of cash flows

For the purposes of the statement of cash flows, cash and cash equivalents are defined as cash in hand and balances held in bank accounts with financial institutions with a high credit rating (BBB), including any outstanding balances in overdraft facilities.

Item	30 Sep 2025	31 Dec 2024
Cash in hand and at banks	26,939	33,448
Short-term deposits	3,058	4,272
Cash in transit	4,179	2,887
Restricted cash – VAT account (split payment)	10	8
Impairment losses	(97)	(97)
Balances in the consolidated statement of cash flows	34,089	40,518

The following table provides a reconciliation of the differences between the changes in balances as presented in the consolidated interim statement of cash flows and those in the consolidated interim statement of financial position.

Item	30 Sep 2025	30 Sep 2024
(Increase)/decrease in trade and other receivables	(27,711)	(44,692)
Change in long-term receivables in the statement of financial position	(500)	(1,074)
Change in trade receivables in the statement of financial position	(28,934)	(42,919)
Change in public charges receivable in the statement of financial position	658	1,005
Change in other short-term receivables in the statement of financial position	(4,291)	(1,192)
Acquisition of control	3,345	-
Reclassification of Vitalabo Diag Invest Sp. z o.o. to associates (receivables)	-	(195)
Dividends receivable	753	(188)
Receivables from sale of property, plant and equipment	113	(129)
Receivables from share capital contributions from non-controlling interests	1,145	
Payments to acquire property, plant and equipment and intangible assets	(124,285)	(95,506)
Change in amounts disclosed in the statement of financial position	(88,910)	(44,623)
Net carrying amount of retired or sold items of property, plant and equipment	(5,576)	(316)
Acquisition of subsidiaries – additions to property, plant and equipment	13,399	-
Business acquisitions and acquisitions of an organised part of business – additions to property, plant and equipment	33	146
Business acquisitions and acquisitions of an organised part of business – additions to customer relationships	13,085	1,867

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Item	30 Sep 2025	30 Sep 2024
Reclassification to property, plant and equipment upon lease termination – additions to property, plant and equipment	6,067	182
Change in SAP implementation expenditures	(8,595)	(1,310)
Reclassification of Vitalabo Diag Invest Sp. z o.o. to associates (investment commitments and property, plant and equipment)	-	(37,725)
Depreciation and amortisation in current period	(57,407)	-
Liabilities from purchase of property, plant and equipment and intangible assets	3,619	(13,727)
(Increase)/decrease in inventories	(5,755)	(4,864)
Change in amounts disclosed in the statement of financial position	(5,764)	(4,892)
Acquisition of control	9	28
(Increase)/decrease in accruals and liabilities, excluding borrowings	21,137	35,099
Change in amounts disclosed in the statement of financial position:	72,376	35,431
Trade payables	12,773	16,704
Employee benefit obligations	9,811	6,470
Public charges payable	8,138	16,194
Other liabilities and grants	4,596	(12,858)
Accrued expenses and deferred income	(4,262)	(4,109)
Other financial liabilities	41,320	13,030
Acquisition of subsidiaries – increase in liabilities	(5,641)	(33)
Dividend liabilities acquired from subsidiaries	-	-
Change in investment commitments	(3,619)	13,727
Change in liabilities from acquisition of shares	-	40
Change in dividend liabilities – non-controlling interests	(959)	(1,093)
Acquisition of subsidiaries – increase in accrued expenses	299	-
Liability from additional payment (price adjustment) for acquisition of shares in associates and jointly controlled entities	1,067	(15,072)
Change in other financial liabilities (put options on non-controlling interests)	(42,386)	-
Change in other financial liabilities – Vitalabo Diag Invest Sp. z o.o.	-	2,087
Other	-	12

21. Business combinations and acquisitions of non-controlling interests

21.1. Acquisitions

In the nine months ended 30 September 2025, the Group acquired shares in subsidiaries (acquisition of control) and organised parts of businesses (business acquisition) providing laboratory testing services, as detailed in the table below. Based on the judgment of the Parent's Management Board, as presented in the consolidated full-year financial statements for 2024, each acquired organised part of business represents a business as defined in IFRS 3.

The purpose of the acquisitions was to increase the Group's market share in the sector and to expand its current operations in medical laboratory diagnostics, diagnostic imaging services, and lease of medical equipment.

The payment for these acquisitions was made entirely in cash, and the consideration did not include any contingent consideration.

In the nine months ended 30 September 2025, the Parent did not complete any legal mergers. On 23 April 2025, the subsidiary Diagnostyka Wyrobek Sp. z o.o. merged with another subsidiary Eurodent Sp. z o.o. In the nine months ended 30 September 2024, the Parent merged with Vitalabo - Laboratoria Medyczne Sp. z o.o. Such mergers are not business combinations referred to in IFRS 3 and did not affect these consolidated financial statements.

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In the nine months ended 30 September 2025, the Group completed the following acquisitions:

Entities acquired in 2025	Allocation to CGUs	Principal business	Acquisition date	% of shares acquired*	% of non-controlling interest*
Acquired businesses					
Centralne Laboratorium Analityki Medycznej - Pracownia Diagnostyki Laboratoryjnej Anna Bądel	Kielce Lab Centralny	laboratory diagnostics services	1 Jan 2025	100%	0%
Laboratorium Medyczne mgr Krystyna Gródecka - NZOZ	Tarnów	laboratory diagnostics services	1 Feb 2025	100%	0%
Laboratorium Medyczne LABMED Małgorzata Brzazgacz	Podbeskidzie Lab Centralny	laboratory diagnostics services	1 May 2025	100%	0%
Andrzej Kościarz WKM	Kraków Lab Centralny	laboratory diagnostics services	31 May 2025	100%	0%
NZOZ Laboratorium Analityczne Medic - Lab E.K. Pawłowicz Sp.j. Poznań ZCP1	Poznań Lab Centralny	laboratory diagnostics services	31 May 2025	100%	0%
NZOZ Laboratorium Analityczne Medic - Lab E.K. Pawłowicz Sp.j. Szamotuły ZCP2	Poznań Lab Centralny	laboratory diagnostics services	30 Sep 2025	100%	0%
NZOZ Laboratorium Analityczne Medic - Lab E.K. Pawłowicz Sp.j. Pniewy ZCP3	Poznań Lab Centralny	laboratory diagnostics services	30 Sep 2025	100%	0%
Acquisition of control:					
EURODIAGNOSTIC Sp. z o.o.	Eurodiagnostic	lease of medical equipment	1 Apr 2025	51%	49%
Diagnostyka Sp. z o.o. (of Kutno)	Kutno	diagnostic imaging services	31 May 2025	100%	0%
NZOZ Pracownia Genetyki Nowotworów Sp. z o.o.	Cancer Genetics	diagnostic imaging services	7 Jul 2025	100%	0%
VITA-SKAN Sp. z o.o.	Vita-Skan	diagnostic imaging services	8 Jul 2025	51%	49%

* The data in the columns are presented rounded to whole percentages.

Laboratorium Medyczne NZOZ Tarnów mgr Krystyna Gródecka was acquired by the subsidiary Diagnostyka - Tarnów Medyczne Centrum Laboratoryjne Sp. z o.o. The other transactions listed above were completed by the Parent.

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The table below presents detailed information on the business combinations, including the consideration, the value of net assets acquired, and the resulting goodwill.

Acquired entity	Total consideration	Acquired assets and liabilities (at fair value)							Net assets	Non-controlling interest	Goodwill
		Property, plant and equipment	Rights of use	Inventories	Receivables	Other assets, cash	Provisions and liabilities	Customer relationships			
As at 1 January 2025								108,156			414,812
Business acquisition	14,690	34	2,051	9	-	36	(2,334)	1,368	1,162	-	13,528
Centralne Laboratorium Analityki Medycznej - Pracownia Diagnostyki Laboratoryjnej Anna Bądel	380	-	-	-	-	8	(9)	35	34	-	346
Andrzej Kościarz WKM	5,500	1	696	7	-	6	(822)	653	541	-	4,959
NZOZ Laboratorium Analityczne Medic - Lab E.K. Pawłowicz Sp.j. Poznań ZCP1	2,250	4	402	-	-	5	(441)	180	150	-	2,100
Laboratorium Medyczne LABMED M. Brzazgacz	1,500	25	306	2	-	5	(322)	75	90	-	1,410
Laboratorium Medyczne mgr Krystyna Gródecka - NZOZ	560	1	217	-	-	4	(233)	66	56	-	504
NZOZ Laboratorium Analityczne Medic - Lab E.K. Pawłowicz Sp.j. Szamotuły ZCP2	2,250	1	400	-	-	4	(440)	179	143	-	2,107
NZOZ Laboratorium Analityczne Medic - Lab E.K. Pawłowicz Sp.j. Pniewy ZCP3	2,250	2	30	-	-	4	(67)	180	148	-	2,102
Acquisition of control:	42,382	13,397	3,957	-	3,344	1,940	(19,296)	11,717	15,060	2,966	30,288
EURODIAGNOSTIC Sp. z o.o.	22,542	10,622	1,122	-	1,068	1,113	(7,315)	-	6,611	3,236	19,168
Diagnostyka Sp. z o.o. (of Kutno)	6,196	778	1,854	-	1,855	265	(6,466)	4,443	2,729	-	3,467
NZOZ Pracownia Genetyki Nowotworów Sp. z o.o.	9,909	160	382	-	295	500	(1,901)	6,835	6,272	-	3,637
VITA-SKAN Sp. z o.o.	3,735	1,837	599	-	126	62	(3,614)	439	(552)	(270)	4,016
As at 30 September 2025								121,241			458,627

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Effect of acquisitions on the Group's profit or loss

These condensed consolidated interim financial statements include the effect of the acquisitions of the organised parts of business described above for the period from the respective acquisition dates to 30 September 2025.

Entities acquired in 2025	Number of months in the Group:	Acquired company's revenue from merger date**	Estimated revenue for full year*	Acquired company's net profit or loss from merger date	Estimated net profit or loss for full year
Centralne Laboratorium Analityki Medycznej - Pracownia Diagnostyki Laboratoryjnej Anna Bądel	9	364	486	76	102
Laboratorium Medyczne mgr Krystyna Gródecka - NZOZ	8	416	623	92	138
Laboratorium Medyczne LABMED M. Brzazgacz	5	494	1,186	93	223
Andrzej Kościarz WKM	4	747	2,241	261	784
NZOZ Laboratorium Analityczne Medic - Lab E.K. Pawłowicz Sp.j. Poznań ZCPI	4	362	1,085	112	336
NZOZ Pracownia Genetyki Nowotworów Sp. z o.o.	3	1,132	4,156	289	648
VITA-SKAN Sp. z o.o.	3	1,151	4,422	(44)	-
Eurodiagnostic Sp. z o.o.	6	5,495	11,224	336	944
Diagnostyka Sp. z o.o. (of Kutno)	4	3,819	11,071	292	591
		13,980	36,494	1,507	3,766

* For acquired organised parts of business, the revenue estimate is based on the revenue amount generated by the acquired entities in the 12 months prior to the acquisition date. For acquired entities that were separate companies, the revenue estimate is based on the most recent financial statements available.

** Proportional revenue estimated for the number of months in the Group.

Acquired receivables

As a result of the business acquisitions in the nine months ended 30 September 2025 the Group acquired receivables of PLN 3,344 thousand.

Goodwill

As a result of acquisitions, the Company recognised goodwill of PLN 43,816 thousand. This goodwill corresponds to, among other factors, expected synergies between the Company and the acquired businesses.

The amount of goodwill expected to be treated as a tax-deductible expense is PLN 14,896 thousand.

Net cash outflows for acquisitions

Item	30 Sep 2025
Total cash consideration – subsidiaries	53,975
Less: cash and cash equivalents acquired	(1,676)
Net cash outflows for acquisitions	52,299

Acquisition-related costs

In connection with the acquisitions of organised parts of business, the Group incurred only costs of notarial fees and tax on transactions under civil law (Polish transfer tax). The amount of these costs was immaterial.

21.2. Disposal of subsidiaries

During the nine months ended 30 September 2025, the Group did not dispose of any subsidiaries.

21.3. Disposal and acquisition of non-controlling interests

The table below presents changes in non-controlling interests in the nine months ended 30 September 2025 and in the previous year.

Item	1 Jan–30 Sep 2025	1 Jan–30 Sep 2024
As at beginning of reporting period	14,864	10,754
Share of profit during the year	7,888	6,568
Acquisition of non-controlling interests	(445)	(389)
Acquisition of control	2,966	-
Dividend payment	(6,211)	(5,518)
Non-controlling interest in capital increase at subsidiaries	6,131	-
Put option on non-controlling interests	(8,079)	(35)
As at end of reporting period	17,114	11,380

In the nine months ended 30 September 2025, shareholders of subsidiaries with non-controlling interests resolved on the payment of dividends to non-controlling interests totalling PLN 6,211 thousand. As at 30 September 2025, dividends payable to non-controlling interests amounted to PLN 2,628 thousand.

Following the acquisition of Eurodiagnostic Sp. z o.o., the value of non-controlling interests increased by PLN 3,236 thousand, and following the acquisition of Vita-Skan Sp. z o.o. it fell by PLN 270 thousand (see Note 21.1).

On 19 May 2025, the Parent entered into an agreement to acquire 250 shares in its subsidiary Laboratoria Medyczne Novalab Sp. z o.o. from the non-controlling interest holder, for a consideration of PLN 2,220 thousand. The share transfer took effect on the date this amount was credited to the seller's account. As a result of the transaction, the Group now holds 100% of the subsidiary's equity, and the value of non-controlling interests decreased by PLN 445 thousand.

Pursuant to an investment agreement, on 14 April 2025 a resolution was passed to increase the share capital of Eurodiagnostic Sp. z o.o. As a result, the minority shareholder acquired 33 shares for a total amount of PLN 4,926 thousand. Following a share capital increase at Diagnostyka Obrazowa Bydgoszcz Sp. z o.o., the minority shareholder acquired shares worth PLN 1,200 thousand.

22. Fair value of financial instruments

The fair value of financial instruments is shown in the table below.

Item	Fair value as at 30 Sep 2025			Fair value as at 31 Dec 2024		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets measured at fair value through profit or loss	-	3,347	-	-	9,184	-
Derivative instruments (IRS)	-	3,347	-	-	9,184	-
Total material categories – assets	-	3,347	-	-	9,184	-
Financial liabilities measured at fair value	-	-	103,935	-	-	62,615
Liabilities arising from put options on non-controlling interests	-	-	81,330	-	-	42,041
Liabilities arising from contingent consideration	-	-	1,728	-	-	2,794
Liabilities arising from acquisition of shares	-	-	20,877	-	-	17,780
Total material categories – equity and liabilities	-	-	103,935	-	-	62,615

In the nine months ended 30 September 2025, the amount of the liability arising from contingent consideration fell by PLN 1,066 thousand following the settlement of the contingent consideration payable to the shareholders of Telediagnostyka Sp. z o.o. (PLN 1,119) and the recognition of the liability arising from contingent consideration payable to the shareholders of Vita-Skan Sp. z o.o. (PLN 53 thousand) An increase of PLN 3,097 thousand in share acquisition liabilities was attributable to Diagnostyka S.A.'s acquisition of shares in Eurodiagnostic Sp. z o.o. In the nine months ended 30 September 2025, there were no changes to the method used to determine the fair value hierarchy levels or to the classification of financial instruments to fair value hierarchy levels. Changes in the fair value of the Group's interest-rate swap (IRS) derivative are presented in finance income or finance costs, net of the cash flows arising from the instrument's periodic settlements with the counterparty bank. For liabilities under borrowings, the fair value is determined by discounting the cash flows at the variable interest rate, updated at the end of each reporting period. The fluctuations in the variable interest rate accurately mirror market dynamics and facilitate the assessment of the fair value of financial liabilities. They are classified at Level 2 of the fair value hierarchy. The carrying amounts of the financial assets and liabilities other than those presented above do not differ significantly from their fair values in all periods presented.

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Interim condensed consolidated financial statements for the nine months ended 30 September 2025.
(all amounts in PLN thousand, unless stated otherwise)

Options classified as derivative instruments

Company to which the put option applies	Acquisition date	% of shares under option	Exercise period	Valuation as at 30 Sep 2025	Valuation as at 31 Dec 2024	Price determination method
Put options on non-controlling interests				76,189	42,041	
Diagnostyka Wyrobek Sp. z o.o.	16 Dec 2024	21.34%	from 1 Jan 2027	16,030	8,942	EBITDA multiple method
Laboratoria Medyczne Novalab Sp. z o.o.	10 Nov 2023	10.00%	from 10 Nov 2023	-	1,517	EBITDA multiple method
Diagnostyka - Teleradiologia24 Sp. z o.o.	15 Oct 2024	49.35%	from 15 Feb 2026	27,566	26,989	EBITDA multiple method
Livmed Sp. z o.o.	24 Oct 2024	10.05%	from 1 Oct 2025	4,564	4,593	EBITDA multiple method
Eurodiagnostic Sp. z o.o.	1 Apr 2025	48.98%	from 1 Apr 2028	28,029	-	EBITDA multiple method
Vita-Skan Sp. z o.o.	8 Jul 2025	49.00%	from 8 Jul 2028	5,141	-	EBITDA multiple method
Options classified as derivative instruments				-	-	
Institut Mikroekologii Sp. z o.o.	13 Jul 2023	49.50%	from 28 Aug 2025	-	-	EBITDA multiple method
Vitalabo Diag Invest Sp. z o.o.	19 Jul 2022	48.57%	not specified	-	-	net asset value approach
Telediagnostyka Sp. z o.o.	26 Apr 2024	49.00%	from 26 Apr 2026	-	-	EBITDA multiple method
Total				81,330	42,041	

The investment agreement of 1 April 2025 relating to Eurodiagnostic Sp. z o.o. includes a put option granting the other shareholder the right to require Diagnostyka S.A. to purchase the remaining shares in that company. This right becomes exercisable 36 months after the date on which Diagnostyka S.A. acquired its shares and may be exercised:

- 1) In a single transaction for all shares then held by the other shareholder, or
- 2) In multiple transactions for at least 9.5% of the shares then held by the minority shareholder in the company's share capital, provided that, after the exercise of the option, the shareholder's interest in the company's share capital would not fall below 20%.

DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements for the nine months ended 30 September 2025.
(all amounts in PLN thousand, unless stated otherwise)

The investment agreement of 8 July 2025 relating to Vita-Skan Sp. z o.o. includes a put option granting the other shareholders the right to require Diagnostyka S.A. to purchase their shares in that company, provided that the purchase request is submitted by all minority shareholders with respect to all shares held by them. The right becomes exercisable 36 months after the date on which Diagnostyka S.A. acquired its shares.

Following the acquisition by Diagnostyka S.A. of additional shares in its subsidiary Laboratoria Medyczne Novalab Sp. z o.o., the put option on the 10% interest held by the minority shareholder as at the end of 2024 expired.

Other changes in the carrying amount of liabilities arising from put options on non-controlling interests, as presented in the table above, reflect remeasurement to fair value. The valuation of these put options is tied to the future financial performance of the respective subsidiaries; in line with the Group's accounting policy, re-measurements are recognised directly in equity and do not affect profit or loss.

23. Related-party transactions

Transactions between the Parent and its subsidiaries, which are related parties of the Company, have been eliminated during consolidation and are not disclosed in this note. Detailed information on transactions between the Group and other related parties is presented below.

Item	Sale of goods and services		Purchase of goods and services	
	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)
Associates:	34	9	8,477	5,882
GENOMED S.A.	8	9	8,079	5,324
GenXone S.A.	26	-	398	558
Joint ventures in which the Parent is a partner:	884	754	7,305	630
Laboratorium Medyczne OPTIMED Kuriata Wroński Sp. z o.o.	599	531	-	-
Instytut Mikroeologii Sp. z o.o.	89	-	767	630
Livmed Diagnostyka Jarocin Sp. z o.o.	2	-	40	-
Telediagnostyka Sp. z o.o.	185	-	379	-
Diagnostyka Wytrobek Sp. z o.o.	-	143	-	-
Diagnostyka Obrazowa Bielsko Biala Sp. z o.o.	-	79	-	-
Vitalabo Diag Invest Sp. z o.o.	9	1	6,119	-
Key management personnel (members of the Management Boards) of the Parent and subsidiaries:	-	-	568	561
Teresa Fryda	-	-	452	446
Hanna Chodasewicz-Fryda	-	-	116	115
Supervisory Boards of the Parent and subsidiaries:	77	29	872	739
Varius s.c. Patrycja Swadźba, Agnieszka Swadźba	32	28	872	739
Vendozi Sp. z o.o.	43	-	-	-
Neoinsight Sp. z o.o.	2	1	-	-
Other related parties:	9,834	9,503	27,741	27,281
Eclipse Sp. z o.o. Sp. k.	1,163	308	16,691	17,761
ABP Investments Sp. z o.o.	-	-	10,932	9,196
House-med S.A.	8,671	9,150	6	9
Housemed Info Sp. z o.o.	-	45	-	203
Jan Fryda	-	-	112	112
Total	10,829	10,295	44,963	35,093

DIAGNOSTYKA GROUP

Interim condensed consolidated financial statements for the nine months ended 30 September 2025.
(all amounts in PLN thousand, unless stated otherwise)

Item	Receivables from related parties		Liabilities to related parties	
	30 Sep 2025	31 Dec 2024	30 Sep 2025	31 Dec 2024
Associates:	3	1	76	62
GENOMED S.A.	3	1	71	59
GenXone S.A.	-	-	5	3
Joint ventures in which the Parent is a partner:	27,957	6,725	60	46
Laboratorium Medyczne OPTIMED Kuriata Wroński Sp. z o.o.	839	103	-	-
Instytut Mikrobiologii Sp. z o.o.	2	5	5	-
Livmed Diagnostyka Jarocin Sp. z o.o.	705	-	10	-
Livmed Diagnostyka Rawicz Sp. z o.o.	1,809	-	-	-
Telediagnostyka Sp. z o.o.	3	-	45	46
Vitalabo Diag Invest Sp. z o.o.	24,599	6,617	-	-
Key management personnel (members of the Management Boards) of the Parent and subsidiaries:	-	-	-	-
Supervisory Boards of the Parent and subsidiaries:	31	5	32	17
Varius s.c. Patrycja Swadźba, Agnieszka Swadźba	8	5	32	17
Vendozi Sp. z o.o.	23	-	-	-
Other related parties:	4,216	1,811	242	612
Eclipse Sp. z o.o. Sp. k.	569	27	225	609
Diagnostyka i Terapia s.c.	-	-	-	2
ABP Investments Sp. z o.o.	9	9	17	-
House-med S.A	3,638	1,775	-	1
Total	32,207	8,542	410	737

In the period covered by these interim condensed consolidated financial statements, all related-party transactions other than the loans described in Note 15, which are included in the balances presented above, arose in the ordinary course of business and were consistent with those disclosed in the Group's most recent annual consolidated financial statements.

All related-party transactions were conducted on an arm's-length basis.

24. Compensation of senior management

The cost of compensation of Management Board members and other members of senior management during the nine months ended 30 September 2025 comprised short-term employee benefits and the fair-value measurement of the share-based incentive plan, and was as follows:

	30 Sep 2025	30 Sep 2024
Management Board of the Parent	11,905	6,800
Short-term benefits	7,758	6,163
Share-based payment plan	4,147	637
Supervisory Board of the Parent	899	482
Short-term benefits	899	482
Total compensation of members of the Parent's Management and Supervisory Boards	12,804	7,282

Notes to the interim condensed consolidated financial statements on pages 12 to 40 are an integral part of the financial statements

25. Events after the reporting date

Business acquisitions

On 6 November 2025, the Parent acquired 100% of shares and control of Centrum Medyczne Medix Sp. z o.o. of Wrocław for PLN 15,100 thousand. The transaction amount may be adjusted at a later date in accordance with the terms of the investment agreement.

Given the agreement execution date, the initial accounting for the business combination was not complete as at the date of preparation of these consolidated financial statements, and therefore no disclosures have been made concerning the acquisition.

Legal merger

On 23 September 2025, the Parent and the subsidiary Laboratoria Medyczne Novalab Sp. z o.o. agreed upon and executed a written merger plan, which has been published on the Parent's website. The merger is subject to approval by the General Meetings of the Parent and the subsidiary. However, the merger is not certain; in particular, no date has been set for it to take place. Completion of the merger will require a resolution of the Parent's General Meeting.

On 23 September 2025, the Parent and the subsidiary Diagnostyka Digital Hub Sp. z o.o. agreed upon and executed a written merger plan, which has been published on the Parent's website. The merger is subject to approval by the General Meetings of the Parent and the subsidiary. However, the merger is not certain; in particular, no date has been set for it to take place. Completion of the merger will require a resolution of the Parent's General Meeting.

Resignation by a Management Board member

For information on the resignation of a Management Board member after the reporting date, see Section 1.1 *The Parent*.

Execution of an overdraft facility agreement by Diag Invest Sp. z o.o.

On 9 October 2025, the subsidiary Diag Invest Sp. z o.o. and Bank Pekao S.A. entered into an overdraft facility agreement, whereby the bank granted a revolving overdraft facility of PLN 25 million for general corporate purposes, including working capital financing and investment. The facility is available for 36 months from the agreement date. It bears interest at a variable rate equal to 1M WIBOR plus a fixed bank margin. Interest will be charged by the bank on the last day of each calendar month. Repayment of funds drawn under the facility is secured with:

- a power of attorney for the bank over all of the borrower's current accounts held with the bank;
- the borrower's notarised consent to enforcement under Article 777.1.5 of the Code of Civil Procedure;
- a contractual mortgage over property owned by the borrower together with assignment of rights under the property insurance policy covering fire and other perils;
- assignment to the bank of receivables under leases concluded by the borrower for the property serving as security (with a lease area in excess of 100 m²).

Repayments will be effected automatically from funds credited to the current account. For the term of the facility, Diag Invest Sp. z o.o. agreed to direct to the current accounts held with the bank all amounts receivable under property leases in respect of which lease receivables were assigned to the bank by way of security in accordance with the facility agreement.

As at the date of authorisation of these interim condensed consolidated financial statements, the Group did not identify any other events subsequent to the reporting date that would have a material bearing on these financial statements.

QUARTERLY FINANCIAL INFORMATION OF DIAGNOSTYKA S.A.
for the nine months ended 30 September 2025

Kraków, 20 November 2025

STATEMENT OF COMPREHENSIVE INCOME

for the nine months ended 30 September 2025

	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)	1 Jul–30 Sep 2025 (unaudited)	1 Jul–30 Sep 2024 (unaudited)
Revenue	1,488,267	1,240,266	503,069	419,416
Revenue from contracts with customers	1,481,820	1,231,331	501,159	417,431
Other income	6,447	8,935	1,910	1,985
Operating expenses	(1,226,447)	(1,027,260)	(420,754)	(351,704)
Depreciation and amortisation	(123,036)	(109,920)	(41,799)	(36,945)
Raw materials and consumables used	(305,401)	(256,880)	(103,285)	(87,606)
Services	(177,218)	(152,951)	(62,179)	(53,376)
Employee benefits expense	(584,314)	(479,614)	(201,509)	(165,066)
Taxes and charges	(19,084)	(14,250)	(6,906)	(5,198)
Other expenses by nature of expense	(11,666)	(8,481)	(3,901)	(2,449)
Cost of goods and materials sold	(3,656)	(6,092)	(1,141)	(2,218)
Net loss allowances for trade receivables and other financial assets	(42)	1,632	511	1,599
Other expenses	(2,030)	(704)	(545)	(445)
Operating profit (loss)	261,820	213,006	82,315	67,712
Finance income	28,479	33,370	1,103	1,247
Finance costs	(50,315)	(42,913)	(17,200)	(14,991)
Profit (loss) before tax	239,984	203,463	66,218	53,968
Income tax	(34,489)	(40,217)	480	(13,980)
NET PROFIT (LOSS)	205,495	163,246	66,698	39,988
Other comprehensive income				-
Change in fair value of equity financial instruments measured at fair value through other comprehensive income	(853)	560	(960)	(533)
Items that will not be reclassified to profit or loss in subsequent reporting periods	(853)	560	(960)	(533)
Total other comprehensive income	(853)	560	(960)	(533)
Total comprehensive income	204,642	163,806	65,738	39,455

STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

ASSETS	As at 30 Sep 2025 (unaudited)	As at 31 Dec 2024
Non-current assets	1,518,023	1,366,546
Property, plant and equipment	186,470	159,208
Right-of-use assets	401,536	386,844
Goodwill	285,656	272,633
Other intangible assets	92,612	64,548
Loans	47,086	33,237
Investments in associates and jointly controlled entities measured at cost	27,024	26,547
Investments in subsidiaries	465,402	401,534
Investments in associates measured at fair value	7,407	8,259
Long-term receivables	4,372	4,275
Derivative instruments	-	9,009
Long-term prepayments and accrued income and other assets	458	452
Current assets	252,438	213,038
Inventories	43,190	37,685
Trade receivables	160,572	151,087
Current tax assets	-	3,344
Loans	10,939	3,190
Public charges receivable	3	13
Other short-term receivables	22,958	10,490
Derivative instruments	3,347	175
Short-term prepayments and accrued income and other assets	8,697	4,187
Cash and cash equivalents	2,732	2,867
TOTAL ASSETS	1,770,461	1,579,584

DIAGNOSTYKA S.A.
Quarterly financial information for the nine months ended 30 September 2025
(all amounts in PLN thousand, unless stated otherwise)

EQUITY AND LIABILITIES	As at 30 Sep 2025 (unaudited)	As at 31 Dec 2024
Equity	500,753	401,343
Share capital	33,757	33,757
Share premium	41,617	41,617
Capital reserve	174,587	88,113
Retained earnings	243,470	236,183
Other reserves	7,322	1,673
Non-current liabilities	832,458	830,220
Bank borrowings	543,838	542,280
Lease liabilities	274,891	278,010
Employee benefit obligations	2,383	2,383
Deferred tax liabilities	8,740	4,964
Other liabilities and grants	2,606	2,583
Current liabilities	437,250	348,021
Trade payables	101,080	86,809
Bank borrowings	45,679	10,362
Lease liabilities	133,326	121,689
Other financial liabilities	22,605	20,574
Current tax liabilities	9,136	-
Employee benefit obligations	68,984	60,173
Public charges payable	41,918	34,820
Other liabilities and grants	14,522	13,594
TOTAL EQUITY AND LIABILITIES	1,770,461	1,579,584

DIAGNOSTYKA S.A.

Quarterly financial information for the nine months ended 30 September 2025
(all amounts in PLN thousand, unless stated otherwise)

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the nine months ended 30 September 2025 and 30 September 2024

	Share capital	Share premium	Capital reserve	Retained earnings	Other reserves	Total
As at 1 Jan 2025	33,757	41,617	88,113	236,183	1,673	401,343
Net profit for the year				205,495		205,495
Valuation of shares in GenXone					(853)	(853)
Total comprehensive income	-	-	-	205,495	(853)	204,642
Allocation of profit to capital reserve			86,474	(86,474)		-
Dividend payment				(111,734)		(111,734)
Share-based payment plan					6,502	6,502
Total changes in equity	-	-	86,474	7,287	5,649	99,410
As at 30 Sep 2025 (unaudited)	33,757	41,617	174,587	243,470	7,322	500,753

	Share capital	Share premium	Capital reserve	Retained earnings	Other reserves	Total
As at 1 Jan 2024	33,757	41,617	76,245	170,034	(3,123)	318,530
Net profit for the year				163,246		163,246
Valuation of shares in GenXone					560	560
Total comprehensive income	-	-	-	163,246	560	163,806
Allocation of profit to capital reserve			11,868	(11,868)		-
Accounting for a business combination				(2,302)		(2,302)
Dividend payment				(105,658)		(105,658)
Share-based payment plan					771	771
Total changes in equity	-	-	11,868	43,418	1,331	56,617
As at 30 Sep 2024 (unaudited)	33,757	41,617	88,113	213,452	(1,792)	375,147

STATEMENT OF CASH FLOWS

for the nine months ended 30 September 2025 and 30 September 2024

	1 Jan–30 Sep 2025 (unaudited)	1 Jan–30 Sep 2024 (unaudited)
Profit (loss) before tax	239,984	203,463
Adjustments to profit before tax:	149,649	131,072
Depreciation and amortisation	123,036	109,920
Gain/(loss) from investing activities	(1,978)	(3,890)
Net finance income/(costs)	22,089	24,271
Share-based payment plan	6,502	771
Adjustments due to changes in net working capital:	6,072	(262)
(Increase)/decrease in trade and other receivables	(11,675)	(33,591)
(Increase)/decrease in inventories	(5,496)	(3,487)
Increase/(decrease) in liabilities, excluding borrowings	27,760	40,590
Change in accruals and deferrals	(4,517)	(3,774)
Income tax paid	(18,478)	(31,711)
Net cash from operating activities	377,227	302,562
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment and intangible assets	2,465	2,171
Payments to acquire property, plant and equipment and intangible assets	(96,034)	(47,315)
Proceeds from sale of investments in associates	35	3
Payments to acquire businesses, net of cash acquired	(14,130)	(14,436)
Payments to acquire shares of subsidiaries, associates and jointly controlled entities	(58,801)	(38,256)
Proceeds from sale of subsidiary, net of cash disposed of	-	2,600
Dividends received	15,003	20,922
Interest received	1,405	1,373
Repayment of loans	5,851	2,360
Disbursements of loans	(26,136)	(43,344)
Cash from business combination	-	4,248
Net cash from investing activities	(170,342)	(109,674)
Cash flows from financing activities		
Repayment of the principal portion of lease liabilities	(89,987)	(83,334)
Proceeds from borrowings	172,098	59,113
Repayment of borrowings	(135,000)	(69,000)
Cash flows from derivative instruments (IRS)	5,434	(6,369)
Interest on lease liabilities and borrowings	(47,831)	(41,830)
Dividends paid	(111,734)	(105,658)
Net cash from financing activities	(207,020)	(247,078)
Net increase (decrease) in cash and cash equivalents	(135)	(54,190)
Cash at beginning of period	2,867	60,795
Cash at end of period	2,732	6,605

Other information relevant to the quarterly report

A. Summary of significant achievements, setbacks and key events in the reporting period

In the three months ended 30 September 2025, the Diagnostyka Group sustained strong momentum, delivering its strategy of reinforcing its position in laboratory diagnostics and diagnostic imaging. Performance was driven by organic growth consistently supported by acquisitions, alongside stable demand for diagnostic services.

During the period, test volumes reached 43.0 million (up 10.9% year on year), while the positive trend in average pricing continued. In the third quarter of 2025, the average price per test increased by 14.5% year on year, reflecting a favourable product mix and the consolidation of the Group's diagnostic imaging companies since the beginning of 2025.

The first half of 2025 brought record sales volumes under the Profilaktyka 40 PLUS (40+ Disease Prevention) programme funded by the NFZ (National Health Fund), which ended in April, as previously announced. Since May, it has been replaced by the Moje Zdrowie (My Health) scheme, based on a different organisational structure. As Diagnostyka is not a direct service provider under the new programme, we cannot assess its effect on the Group's sales.

Diagnostyka signed 16 contracts with NFZ for the Cervical Cancer Prevention Programme, covering all regions nationwide. With our state-of-the-art laboratories specialised in molecular biology, liquid-based (LBC) and conventional cytology, we are a key partner to the healthcare system in early detection of cancers in women.

The quarter was also marked by significant infrastructure investment, as we opened a state-of-the-art laboratory in Rzeszów, improving access to diagnostic services in the region. We also continued our strategy of selective market consolidation, completing five acquisitions: three in laboratory diagnostics and two in diagnostic imaging.

In the nine months ended 30 September 2025, the Group's revenue totalled PLN 615.1 million, an increase of 26.6% year on year, while Recurring EBITDA¹ rose 22.3% year on year to PLN 152.2 million. Net profit attributable to Company owners amounted to PLN 78.1 million, up 52.5% year on year. Free cash flow was PLN 127.6 million, confirming strong financial fundamentals and the ability to finance growth from own resources.

On 19 September 2025, Diagnostyka shares were included in the mWIG40 index of mid-capitalisation companies listed on the Warsaw Stock Exchange (WSE). mWIG40 is one of the WSE's key indices and is widely used as a benchmark by investment funds, both active and passive (ETFs and index funds).

¹⁾ The Group defines EBITDA as net profit (loss) before income tax, share of profit or loss of associates and joint ventures, impairment losses on investments in associates and jointly controlled entities for the period, finance costs, finance income, depreciation and amortisation. Recurring EBITDA is defined as EBITDA additionally adjusted for IPO costs, share-based payment plan costs and other one-off adjustments (e.g. costs of advisory fees related to transaction advisory services).

B. Factors and events, including of a non-recurring nature, having material impact on the condensed financial statements

In the current reporting period, Diagnostyka S.A. made adjustments to previous years' corporate income tax, which were charged to profit or loss in the current period; for details, see Note 10 *Income tax* to these interim condensed consolidated financial statements for the nine months ended 30 September 2025.

The Company has not identified any other factors or events, including those of a non-recurring nature, that would have a material impact on these interim condensed consolidated financial statements.

C. Changes in the structure of the Company's Group, including business combinations, the acquisition or loss of control over subsidiaries and long-term investments, as well as demergers, restructurings or discontinued operations, together with a list of the entities included in consolidation; and, where the Company is a parent that under the applicable regulations is not required or may elect not to prepare consolidated financial statements, a statement of the reason and legal basis for non-consolidation

The structure of the Group is set out in Note 1.2 to these interim condensed consolidated financial statements for the nine months ended 30 September 2025. During the reporting period, the Group completed the business acquisitions described in Note 21.1.

D. Management Board's position on the feasibility of meeting any previously published forecasts for a given year in light of the results presented in the quarterly report

The Management Board has not published any financial forecasts.

E. Shareholders who, directly or indirectly through subsidiaries, hold 5% or more of the total voting rights at the Company's General Meeting as at the date of issue of this quarterly report, together with disclosure of (i) the number of shares held by each such shareholder, (ii) the percentage of the share capital those shares represent, (iii) the number of votes attaching to them and (iv) their percentage of the total voting rights; and disclosure of any changes in the ownership structure of significant shareholdings since the issue of the previous periodic report

The current shareholding structure is set out in Note 16 to these interim condensed consolidated financial statements for the nine months ended 30 September 2025.

F. Company shares and rights to Company shares held by members of the management and supervisory bodies as at the date of issue of this quarterly report, including information on changes to those holdings after the date of issue of the previous interim report, presented separately for each individual

Diagnostyka shares held by members of the management and supervisory bodies:

- 3,186,189 registered shares carrying multiple-voting rights, Series C, and 600 ordinary shares, Series F – Jakub Swadźba, President of the Management Board
- 235 ordinary shares, Series F – Dariusz Zowczak, Vice President of the Management Board
- 4,000 ordinary shares, Series F – Jaromir Pelczarski, Vice President of the Management Board
- 6,372,379 registered shares carrying multiple-voting rights, Series A – Grzegorz Głownia, Member of the Supervisory Board (held directly and indirectly through ACER Capital Partners SCSp)
- 6,372,379 registered shares carrying multiple-voting rights, Series B – Jacek Prusek, Member of the Supervisory Board (held directly and indirectly through ACACIA Capital Partners SCSp)
- 1,420,700 ordinary shares, Series D – Marcin Fryda, Member of the Supervisory Board.

There were no changes in holdings of Company shares by management and supervisory personnel from the date of issue of the half-year report for the six months ended 30 June 2025 to the date of issue of this report.

G. Material proceedings pending before court, competent arbitration authority or public administration authority, concerning liabilities and receivables of the Company or its subsidiaries, including an indication of the subject matter of the proceedings, value of the dispute, date when the proceedings were initiated, parties to the initiated proceedings and the Company's position

A description of litigation matters is set out in Note 20.2 to these interim condensed consolidated financial statements for the nine months ended 30 September 2025.

H. Transactions entered into by the Company or its subsidiaries with related parties on terms other than arm's-length

The Company and its subsidiaries do not conclude any related-party transactions on non-arm's length terms.

I. Other information which the Company deems material to assessing its staffing levels, asset base, financial position, financial performance and changes therein, as well as information material to evaluating the Company's ability to meet its obligations

The Company has not identified any other material factors that might affect its staffing levels, asset base, financial position, financial performance or changes therein, or any information that would be material to assessing its ability to meet its obligations.

J. Factors which the Company believes will have a bearing on its performance in the following quarter or in a longer term

Market, macroeconomic and socio-economic trends driving growth in volumes and pricing in the laboratory and imaging diagnostics market:

- Growth potential of the diagnostics market in Poland, setting it apart from other European markets
- Increasing life expectancy, contributing to a high incidence of age-related illnesses such as diabetes, cardiovascular diseases, and cancer
- A rise in chronic diseases, leading to greater demand for comprehensive diagnostic services
- Ageing population
- Advancements in telemedicine and remote diagnostics
- Growing public awareness of healthy-lifestyle choices
- Rising wages and household wealth
- Upside potential in the pricing of laboratory and imaging diagnostics services, which remains lower in Poland than in Western European countries
- Characteristics of the Polish market, with its fee-for-service model, low test prices relative to Western Europe, and a rising share of private spending in the diagnostics sector
- Government-led initiatives, including preventive health programmes, contributing to growing demand for diagnostic services
- Changes in the B2C and B2B segments: in B2C, a growing number of patients are willing to pay out of pocket for tests. In the B2B channel, numerous public healthcare institutions, particularly hospitals, are outsourcing diagnostic services to private laboratories

Organic growth and M&A:

- The Group's strategy combines volume- and price-driven organic expansion with selective acquisitions and disciplined financial management
- Our strong asset base, comprising a nationwide network of laboratories and specimen collection points, provides a solid platform for continued organic growth
- In addition, we are consistently executing our M&A strategy, consolidating our position in Poland's fragmented medical laboratory market through acquisitions
- A core priority is to grow our share in the diagnostic imaging market
- Opening new sales channels by leveraging our existing customer base and infrastructure, including the Longevity+ platform

Progressing automation and digitisation in healthcare services and the advancement of AI – the Group ranks among the sector's most innovative players, continually building capabilities in the following areas:

- laboratory automation
- robotisation of processes
- digital transformation
- exploration of the potential of artificial intelligence (AI) across various application areas, including:
 - ✓ Diagnosticska's mobile application – using chatbots and assisting with the preparation of test result reports for certain tests
 - ✓ radiology – accelerating scanning workflows and assisting with the preparation of image interpretation reports for radiology examinations

Wage pressure, competition for skilled medical personnel, and rising employee benefit costs:

- We are facing challenges such as increasing wage pressure, growing competition for medical professionals, and an ageing workforce, all of which may impact our future financial performance
- Strategic management of employee compensation and retention will be key to maintaining our competitive edge
- Employee benefit costs, representing the largest component of the Group's operating expenses, have risen significantly in recent years, mainly due to headcount growth, higher wages, and regulatory changes, including the Healthcare Sector Minimum Wages Act

Increase in operating expenses other than personnel costs:

- The costs of consumables, energy, services (compensation paid to physicians employed under B2B contracts) are a significant component of the Group's operating expenses
- The cost of consumables and energy depends on test volumes, the type of materials used, and energy prices

Apart from the key factors and trends outlined above, the Company is not presently aware of any other key factors or significant trends whose relevance has changed to an extent that would materially affect the Group's operations or the principal markets in which it operates.

Authorisation for issue of the consolidated quarterly report

This consolidated quarterly report of the Group for the nine months ended 30 September 2025 was authorised for issue by the Management Board on 20 November 2025 and signed by all members of the Management Board together with the individual responsible for the bookkeeping function.

Signatures of Members of the Management Board:

Jakub Swadźba – CEO, President of the Management Board

Dariusz Zowczak – Vice President of the Management Board

Marta Rogalska-Kupiec – Vice President of the Management Board

Paweł Chyła – Vice President of the Management Board

Jaromir Pelczarski – Vice President of the Management Board

Signature of the person responsible for the bookkeeping function:

Zbigniew Polakowski – Chief Accountant