DIAGNOSTYKA GROUP
CONSOLIDATED HALF-YEAR REPORT
FOR THE SIX MONTHS ENDED 30 JUNE 2026

Kraków, 9 September 2026

(all amounts in PLN thousand, unless stated otherwise)

DIAGNOSTYKA GROUP – FINANCIAL HIGHLIGHTS

	PLN		EUR	
	30 Jun 2026 (unaudited)	**30 Jun 2025 (unaudited)**	**30 Jun 2026 (unaudited)**	**30 Jun 2025 (unaudited)**
Revenue from contracts with customers	1,353,932	1,179,855	319,098	278,721
Operating expenses	(1,148,264)	(971,166)	(270,626)	(229,422)
Operating profit (loss)	218,147	215,030	51,413	50,797
Profit (loss) before tax	187,275	183,671	44,137	43,389
Net profit (loss)	146,378	141,866	34,499	33,514
Net profit attributable to owners of the Parent	139,947	136,668	32,983	32,286
Net cash flows from operating activities	262,918	295,103	61,965	69,713
Net cash flows from investing activities	(115,144)	(116,407)	(27,137)	(27,499)
Net cash flows from financing activities	(148,634)	(178,024)	(35,030)	(42,055)
EPS*	4.15	4.05	0.98	0.96
	30 Jun 2026 (unaudited)	**31 Dec 2025**	**30 Jun 2026 (unaudited)**	**31 Dec 2025**
Non-current assets	1,776,105	1,700,850	413,403	402,406
Current assets	455,776	368,688	106,086	87,228
Equity	527,321	547,192	122,738	129,461
Liabilities and provisions for liabilities	1,704,560	1,522,346	396,751	360,174

Items in the statement of financial position have been translated at the mid exchange rates quoted by the National Bank of Poland as at 30 June 2026 (EUR 1 = PLN 4.2963) and 31 December 2025 (EUR 1 = PLN 4.2267). 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 2026 to 30 June 2026 (EUR 1 = PLN 4.2430) and from 1 January 2025 to 30 June 2025 (EUR 1 = PLN 4.2331).

* 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).

(all amounts in PLN thousand, unless stated otherwise)

DIAGNOSTYKA S.A. – FINANCIAL HIGHLIGHTS

	PLN		EUR	
	30 Jun 2026 (unaudited)	**30 Jun 2025 (unaudited)**	**30 Jun 2026 (unaudited)**	**30 Jun 2025 (unaudited)**
Revenue from contracts with customers	1,101,196	980,661	259,532	231,665
Operating expenses	(933,362)	(804,208)	(219,977)	(189,981)
Operating profit (loss)	171,786	179,505	40,487	42,405
Profit (loss) before tax	176,810	173,766	41,671	41,049
Net profit (loss)	145,362	138,797	34,259	32,789
Net cash flows from operating activities	223,795	261,961	52,745	61,884
Net cash flows from investing activities	(81,573)	(105,799)	(19,225)	(24,993)
Net cash flows from financing activities	(140,762)	(156,591)	(33,175)	(36,992)
	30 Jun 2026 (unaudited)	**31 Dec 2025**	**30 Jun 2026 (unaudited)**	**31 Dec 2025**
Non-current assets	1,694,299	1,627,973	394,362	385,164
Current assets	357,060	267,401	83,109	63,265
Equity	531,574	527,029	123,728	124,690
Liabilities and provisions for liabilities	1,519,785	1,368,345	353,743	323,738

Items in the statement of financial position have been translated at the mid exchange rates quoted by the National Bank of Poland as at 30 June 2026 (EUR 1 = PLN 4.2963) and 31 December 2025 (EUR 1 = PLN 4.2267). 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 2026 to 30 June 2026 (EUR 1 = PLN 4.2430) and from 1 January 2025 to 30 June 2025 (EUR 1 = PLN 4.2331).

* 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
for the six months ended 30 June 2026

Kraków, 9 September 2026

(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Note	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Revenue		**1,367,798**	**1,188,224**	**686,240**	**593,374**
Revenue from contracts with customers	6	1,353,932	1,179,855	683,016	588,303
Other operating income		13,866	8,369	3,224	5,071
Operating expenses		**(1,149,651)**	**(973,194)**	**(591,158)**	**(490,574)**
Depreciation and amortisation	11, 12	(115,858)	(97,204)	(59,294)	(50,121)
Raw materials and consumables used		(288,549)	(241,074)	(151,092)	(119,441)
Services		(204,835)	(166,809)	(108,196)	(85,815)
Employee benefits expense		(506,406)	(440,228)	(254,082)	(220,835)
Taxes and charges		(17,856)	(14,556)	(8,732)	(7,365)
Other expenses by nature		(11,630)	(8,769)	(7,788)	(5,079)
Cost of goods for resale and materials sold		(2,227)	(2,528)	(1,095)	(1,243)
Impairment losses (including reversals of impairment losses) on trade receivables and other financial assets		(903)	2	(177)	394
Other operating expenses		(1,387)	(2,028)	(702)	(1,069)
Operating profit (loss)		**218,147**	**215,030**	**95,082**	**102,800**
Finance income		2,457	1,432	798	706
Finance costs	9	(33,454)	(32,996)	(16,248)	(16,797)
Share of profit or loss of associates and jointly controlled entities	14	**125**	**205**	**(444)**	**(182)**
Profit (loss) before tax		**187,275**	**183,671**	**79,188**	**86,527**
Income tax	10	**(40,897)**	**(41,805)**	**(18,735)**	**(19,772)**
NET PROFIT (LOSS)		**146,378**	**141,866**	**60,453**	**66,755**
Net profit attributable to:					
Owners of the Parent		139,947	136,668	57,393	63,809
Non-controlling interests		6,431	5,198	3,060	2,946
Earnings per share attributable to owners of the Parent:					
Basic earnings per share		4.15	4.05	1.70	1.89
Diluted earnings per share		4.15	4.05	1.70	1.89

Other comprehensive income

(all amounts in PLN thousand, unless stated otherwise)

	Note	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Total other comprehensive income		**-**	**-**	**-**	**-**
Total comprehensive income attributable to:		**146,378**	**141,866**	**60,453**	**66,755**
Owners of the Parent		139,946	136,668	57,392	63,809
Non-controlling interests		6,432	5,198	3,061	2,946

(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

ASSETS	Note	As at 30 Jun 2026 (unaudited)	As at 31 Dec 2025
Non-current assets		**1,776,105**	**1,700,850**
Property, plant and equipment	11	515,891	514,095
Right-of-use assets	12	490,452	459,489
Goodwill	13, 21.1	496,604	478,091
Other intangible assets	11	187,076	174,574
Loans granted	15	36,643	29,199
Investments in associates and jointly controlled entities	14	39,034	36,321
Deferred tax assets		1,815	2,309
Non-current receivables		6,994	5,526
Non-current prepayments and accrued income		1,596	1,246
Current assets		**455,776**	**368,688**
Inventories		57,986	68,737
Trade receivables		345,842	258,281
Current tax assets		588	437
Loans granted	15	6,475	4,052
Public charges receivable		192	551
Other current receivables		9,074	7,812
Derivative instruments	22	-	1,765
Current prepayments and accrued income and other assets	18	18,055	8,629
Cash and cash equivalents	20.6	17,564	18,424
TOTAL ASSETS		**2,231,881**	**2,069,538**

(all amounts in PLN thousand, unless stated otherwise)

EQUITY AND LIABILITIES	Note	As at 30 Jun 2026 (unaudited)	As at 31 Dec 2025
Equity		**527,321**	**547,192**
Share capital	16	33,757	33,757
Share premium		41,617	41,617
Capital reserve		305,845	207,762
Retained earnings		243,093	349,758
Other reserves		(114,414)	(104,497)
Equity attributable to owners of the Parent		**509,898**	**528,397**
Equity attributable to non-controlling interests	21.3	17,423	18,795
Non-current liabilities		**1,145,239**	**1,015,583**
Borrowings	19	735,417	627,714
Lease liabilities	19	344,810	305,243
Other financial liabilities	22	39,081	50,226
Employee benefit obligations		3,830	3,830
Deferred tax liabilities		17,576	24,024
Other liabilities and government grants		4,525	4,546
Current liabilities		**559,321**	**506,763**
Trade payables		160,356	134,960
Borrowings	19	7,311	6,085
Lease liabilities	19	133,971	141,602
Other financial liabilities	22	64,642	58,875
Current tax liabilities		21,678	7,431
Employee benefit obligations	18	93,070	83,158
Public charges payable		53,522	49,583
Other liabilities and government grants		24,771	25,069
TOTAL EQUITY AND LIABILITIES		**2,231,881**	**2,069,538**

(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Note	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)
Profit (loss) before tax		**187,275**	**183,671**
Adjustments to profit before tax:		**147,691**	**129,416**
Share of profit or loss of associates and jointly controlled entities	14	(125)	(205)
Depreciation and amortisation	11, 12	115,858	97,204
(Gain)/loss on investing activities		(4,463)	(4,154)
Net finance income/(costs)	9	31,653	32,035
Share-based payment plan	17	4,768	4,536
Adjustments due to changes in net working capital:		**(38,398)**	**148**
(Increase)/decrease in trade and other receivables	20.6	(85,784)	(19,028)
(Increase)/decrease in inventories		10,985	(3,969)
Increase/(decrease) in liabilities, excluding borrowings	20.6	46,029	32,062
Change in accruals and deferrals	20.6	(9,628)	(8,917)
Income tax paid		**(33,650)**	**(18,132)**
Net cash flows from operating activities		**262,918**	**295,103**
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment and intangible assets		1,163	6,883
Payments to acquire property, plant and equipment and intangible assets	20.6	(67,007)	(70,049)
Proceeds from sale of investments in associates		-	35
Payments to acquire subsidiary and businesses, net of cash acquired	21.1	(36,342)	(34,713)
Payments to acquire shares of jointly controlled entities and associates	14	(4,733)	(1,627)
Dividends received		350	319
Interest received	15	33	1
Repayments of loans	15	2,036	-
Disbursements of loans	15	(10,644)	(17,256)
Net cash flows from investing activities		**(115,144)**	**(116,407)**
Cash flows from financing activities			
Non-controlling interest in capital increase at subsidiaries	21.3	30	4,925
Acquisition of non-controlling interests	21.3	-	(2,220)
Cash flows from derivative instruments (IRS)		1,900	3,854
Repayments of the principal portion of lease liabilities	19	(71,177)	(64,043)
Proceeds from borrowings	19	121,454	52,100
Repayments of borrowings	19	(14,209)	(24,404)
Interest on lease liabilities and borrowings	19	(32,149)	(31,251)
Dividends paid to owners of the Parent	8	(148,529)	(111,734)
Dividends paid to non-controlling interests	21.3	(5,954)	(5,251)
Net cash flows from financing activities		**(148,634)**	**(178,024)**
Net increase (decrease) in cash and cash equivalents		(860)	672
Cash at the beginning of the period	20.6	**18,424**	**40,518**
Cash at the end of the period	**20.6**	**17,564**	**41,190**

(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the six months ended 30 June 2026

	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 January 2026		**33,757**	**41,617**	**207,762**	**349,758**	**(104,497)**	**528,397**	**18,795**	**547,192**
Net profit for the year		-	-	-	139,947	-	139,947	6,431	**146,378**
Total comprehensive income		-	-	-	139,947	-	139,947	6,431	**146,378**
Allocation of profit to capital reserve	8	-	-	98,083	(98,083)	-	-	-	**-**
Acquisition of non-controlling interests	21.3	-	-	-	-	80	80	(80)	**-**
Put option on non-controlling interests	21.3, 22	-	-	-	-	(14,764)	(14,764)	864	**(13,900)**
Dividend payment	8, 21.3	-	-	-	(148,529)	-	(148,529)	(8,769)	**(157,298)**
Acquisition of subsidiaries	21.1	-	-	-	-	-	-	182	**182**
Share-based payment plan	17	-	-	-	-	4,767	4,767	-	**4,767**
Total changes in equity		-	-	98,083	(106,665)	(9,917)	(18,499)	(1,372)	(19,871)
As at 30 June 2026 (unaudited)		**33,757**	**41,617**	**305,845**	**243,093**	**(114,414)**	**509,898**	**17,423**	**527,321**

(all amounts in PLN thousand, unless stated otherwise)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
for the six months ended 30 June 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 January 2025		**33,757**	**41,617**	**107,841**	**309,810**	**(74,390)**	**418,635**	**14,864**	**433,499**
Net profit for the year		-	-	-	136,668	-	136,668	5,198	**141,866**
Total comprehensive income		-	-	-	136,668	-	136,668	5,198	**141,866**
Allocation of profit to capital reserve	8	-	-	99,921	(99,921)	-	-	-	**-**
Acquisition of non-controlling interests	21.3	-	-	-	-	(1,775)	(1,775)	(445)	**(2,220)**
Put option on non-controlling interests	21.3, 22	-	-	-	-	(25,353)	(25,353)	(7,648)	**(33,001)**
Dividend payment	8, 21.3	-	-	-	(111,734)	-	(111,734)	(6,211)	**(117,945)**
Acquisition of subsidiaries		-	-	-	-	-	-	3,236	**3,236**
Share-based payment plan	17	-	-	-	-	4,536	4,536	-	**4,536**
Non-controlling interest in capital increase at subsidiaries	21.3	-	-	-	-	-	-	4,925	**4,925**
Total changes in equity		-	-	99,921	(74,987)	(22,592)	2,342	(945)	1,397
As at 30 June 2025 (unaudited)		**33,757**	**41,617**	**207,762**	**234,823**	**(96,982)**	**420,977**	**13,919**	**434,896**

NOTES TO THE FINANCIAL STATEMENTS

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 Board was as follows:

Management Board:

Jakub Swadźba – President of the Management Board

Dariusz Zowczak – Vice President of the Management Board

Marta Rogalska-Kupiec – Vice President of the Management Board

Jaromir Pelczarski – Vice President of the Management Board

Jakub Tatak – 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 established 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

In the period to the date on which these interim condensed consolidated financial statements were authorised for issue, the composition of the Management Board changed as follows:

- Jakub Tatak was appointed to the Management Board as Vice President with effect from 1 September 2026.

The Company 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

The duration of each Group entity is indefinite. The financial year of the Parent and the Group companies is the calendar year. The principal business of the Group is medical laboratory testing services.

As at the reporting date, the Diagnostyka Group consisted of: Diagnostyka S.A. as the Parent, and 30 subsidiaries, of which 6 are under the Parent's indirect control. The Group subsidiaries as at 30 June 2026 and 31 December 2025 are set out in the table below.

(all amounts in PLN thousand, unless stated otherwise)

Item			**Percentage ownership and voting interests held**		**Cost of shares**	
Subsidiary	**Principal business**	**Principal place of business**	**30 Jun 2026 (unaudited)**	**31 Dec 2025**	**30 Jun 2026 (unaudited)**	**31 Dec 2025**
Diagnostyka Consilio Sp. z o.o.	medical laboratory testing services	Poland	100.00%	100.00%	31,613	31,613
Dr. N. Med. Teresa Fryda Laboratorium Medyczne Sp. z o.o.	medical laboratory testing services	Poland	100.00%	100.00%	485	485
Diagnostyka Oncogene Sp. z o.o.	medical laboratory testing services	Poland	66.67%	66.67%	2,782	2,782
Diagnostyka - Tarnów Medyczne Centrum Laboratoryjne Sp. z o.o.	medical laboratory testing services	Poland	50.61%	50.61%	4,394	4,394
Diagnostyka Genesis Sp. z o.o.	medical laboratory testing services	Poland	100.00%	100.00%	14,848	14,848
Longevity Plus Sp. z o.o.	medical laboratory testing services	Poland	100.00%	100.00%	2,506	2,506
Diagnostyka Consilio Poznań Sp. z o.o.*	medical laboratory testing 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.*	medical laboratory testing services	Poland	74.00%	73.00%	3,033	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.	medical laboratory testing services	Poland	90.00%	90.00%	4,337	4,337
Laboratoria Medyczne NOVALAB Sp. z o.o.	medical laboratory testing services	Poland	100.00%	100.00%	16,055	16,055
Niepubliczny Zakład Opieki Zdrowotnej Diagno-Med Sp. z o.o.*	medical laboratory testing services	Poland	74.00%	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%	18,375	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
Diagnostyka Obrazowa Bielsko-Biała Sp. z o.o.*	diagnostic imaging services	Poland	70.79%	70.79%	1,800	1,800
Eurodiagnostic Sp. z o.o.	lease of medical equipment	Poland	51.02%	51.02%	27,850	27,850
Diagnostyka Sp. z o.o.	diagnostic imaging services	Poland	100.00%	100.00%	11,762	11,762
Diagnostyka Obrazowa Bydgoszcz Sp. z o.o.	diagnostic imaging services	Poland	80.00%	80.00%	5,701	5,701
Niepubliczny Zakład Opieki Zdrowotnej Pracownia Genetyki Nowotworów Sp. z o.o.	medical laboratory testing services	Poland	100.00%	100.00%	9,775	9,775
Vita-Skan Sp. z o.o.	diagnostic imaging services	Poland	51.00%	51.00%	3,785	3,785
Centrum Medyczne Medix Sp. z o.o.	diagnostic imaging services	Poland	100.00%	100.00%	15,466	15,466
Diagnostyka Skamed Rezonans Sp. z o.o.	diagnostic imaging services	Poland	61.00%	0.00%	2,115	-
Instytut Mikroekologii Sp. z o.o.**	medical laboratory testing services	Poland	100.00%	50.50%	5,941	971
LAB-AD Sp. z o.o.	medical laboratory testing services	Poland	100.00%	0.00%	455	-
Wałowamed Sp. z o.o.*	diagnostic imaging services	Poland	55.06%	0.00%	1,265	-
Podkarpackie Centrum Genetyczne Oncogenlab Sp. z o. o.	medical laboratory testing services	Poland	100.00%	0.00%	3,168	-

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

(**) As at 31 December 2025, the company was classified in the category of jointly controlled entities and associates.

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 19 January 2026, the Parent, acting as the purchaser, entered into share purchase agreements under which it acquired a combined 61% interest in the share capital of Diagnostyka Skamed Rezonans Sp. z o.o. of Myślęcinek for a total consideration of PLN 2,094 thousand, thereby obtaining control of that company. The Group has determined that, due to the nature of its involvement with Diagnostyka Skamed Rezonans 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 Diagnostyka Skamed Rezonans Sp. z o.o.
- On 30 January 2026, the Parent signed an agreement to acquire all shares in LAB-AD Sp. z o.o. of Szczawno-Zdrój for a consideration of PLN 450 thousand. As a result of the transaction, Diagnostyka S.A. obtained control of the acquiree.
- On 26 February 2026, the Company entered into an agreement to acquire a further 49.5% interest in Instytut Mikroekologii Sp. z o.o. of Poznań for a consideration of PLN 4,910 thousand, thereby increasing its total interest to 100% and obtaining control of that company. Prior to the transaction, the investment in Instytut Mikroekologii Sp. z o.o. was presented under investments in associates and jointly controlled entities in the statement of financial position.
- On 30 April 2026, the Parent entered into an agreement to acquire all shares in Podkarpackie Centrum Genetyczne ONCOGENLAB Sp. z o.o. of Rzeszów for a consideration of PLN 3,100 thousand. As a result of the transaction, Diagnostyka S.A. obtained control of the acquiree. The agreement provides for a potential future consideration adjustment subject to certain conditions specified in the agreement.
- On 12 May 2026, the subsidiary Diagnostyka Wyrobek Sp. z o.o. acquired a 70% interest in the share capital of Wałowamed Sp. z o.o. of Kraków for PLN 1,025 thousand. As a result of the transaction, Diagnostyka S.A. indirectly obtained control of the acquiree.

Changes in the composition of the Group that occurred after the reporting date are described in Note 25 *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 złoty is the functional and reporting currency of the Parent and its subsidiaries.

2. Basis of preparation of the interim condensed consolidated financial statements

These interim condensed consolidated financial statements have been prepared in accordance with IAS 34 *Interim Financial Reporting*, as adopted 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 their 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 annual financial statements and should be read in conjunction with the Group’s annual consolidated financial statements for the 12 months ended 31 December 2025, issued on 20 April 2026.

Going concern

As at 30 June 2026, the Group's current liabilities exceeded its current assets. However, the Management Board does not consider this position to be indicative of 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 presented in these interim condensed consolidated financial statements support the above assessment.

In view of the foregoing, these interim condensed consolidated financial statements have been prepared on the assumption that the Company and the Group will continue as going concerns for the foreseeable future.

The Group regularly evaluates the impact of the war in Ukraine on the current economic climate in Poland. It monitors the macroeconomic environment on an ongoing basis, particularly in relation to potential U.S. tariffs on the European Union and their possible effects on the Group. The Group has also noted the escalation of geopolitical tensions relating to the situation in Iran. These developments have no material impact on the amounts recognised in these interim condensed consolidated financial statements; however, they may give rise to increased uncertainty in fuel markets and affect the Group's operations in future periods. The Management Board continues to monitor the situation and its potential implications for the Group's operating activities. As the Group 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 to prepare these interim condensed consolidated financial statements are consistent with the policies applied in preparing the Group's annual consolidated financial statements for the 12 months ended 31 December 2025, except for the application of new or amended standards and interpretations effective for annual periods beginning on or after 1 January 2026.

The amended standards and interpretations that are effective for the first time in 2026 have no effect on these interim condensed consolidated financial statements of the Group. The amendments are described below.

1. Changes to the classification and measurement of financial instruments – amendments to IFRS 9 and IFRS 7

On 30 May 2024, the International Accounting Standards Board issued amendments to IFRS 9 and IFRS 7 intended to:

(a) clarify the date of recognition and derecognition of certain financial assets and liabilities, with an exemption for certain financial liabilities settled through electronic payment systems;

(b) clarify and add further guidance on assessing whether a financial asset meets the SPPI criterion;

(c) add new disclosures for certain instruments whose contractual terms may alter cash flows; and

(d) update disclosures on equity instruments measured at fair value through other comprehensive income (FVOCI).

2. Annual Improvements to IFRS Accounting Standards – Volume 11

Annual Improvements to IFRS Accounting Standards – Volume 11 include amendments to IFRS 1 *First-time Adoption of International Financial Reporting Standards*, IFRS 7 *Financial Instruments: Disclosures*, IFRS 9 *Financial Instruments*, IFRS 10 *Consolidated Financial Statements* and IAS 7 *Statement of Cash Flows*.

The amendments explain and clarify the guidance on recognition and measurement.

3. Amendments to IFRS 9 and IFRS 7: Contracts Referencing Nature-Dependent Electricity

In December 2024, the IASB published amendments to help companies better report the financial effects of nature-dependent electricity contracts, which are often structured as power purchase agreements (PPAs). Current accounting requirements may not adequately capture how these contracts affect a company's performance. To allow companies to better reflect these contracts in the financial statements, the IASB has made amendments to IFRS 9 *Financial Instruments* and IFRS 7 *Financial Instruments: Disclosures*.

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.

IFRS 18 *Presentation and Disclosure in Financial Statements*

IFRS 18 *Presentation and Disclosure in Financial Statements* will replace IAS 1 *Presentation of Financial Statements* and will apply to annual reporting periods beginning on or after 1 January 2027.

The new standard introduces the following key requirements:

- All income and expenses are required to be classified into one of five categories in the statement of profit or loss: operating, investing, financing, discontinued operations and income taxes. Furthermore, entities are required to present a new defined subtotal in the statement of profit or loss: operating profit. These changes will not affect entities' net profit.
- Management-defined performance measures (MPMs) are to be disclosed in a single note to the financial statements.
- Enhanced guidance has been provided on how information is aggregated and disaggregated in the financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for presenting cash flows from operating activities using the indirect method.

The Group did not apply the new standard early in preparing these interim condensed consolidated financial statements.

As at the date of issue of these interim condensed consolidated financial statements, the Group's assessment of the impact of the initial application of the standard on its consolidated financial statements had not been completed and therefore the Group does not provide detailed disclosures in this respect.

4. Changes in accounting estimates and correction of errors

Changes in accounting estimates

The key changes in accounting estimates are described 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 liabilities from a put option on non-controlling interests are presented in Note 22.

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

Climate risks

The Management Board maintains its position, as presented in the annual consolidated financial statements for the 12 months ended 31 December 2025, 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.

(all amounts in PLN thousand, unless stated otherwise)

6. Revenue from contracts with customers

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

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

Item	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Revenue from provision of medical diagnostic services	1,351,592	1,177,036	681,830	586,927
Revenue from sale of goods for resale	2,340	2,819	1,186	1,376
Revenue from contracts with customers	**1,353,932**	**1,179,855**	**683,016**	**588,303**

Revenue growth was supported by higher test volumes and an increase in unit test prices.

As at 30 June 2026, 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 material 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 for resale, 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 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Revenue – individual customers	491,372	444,938	243,182	217,913
Revenue – institutional customers	860,220	732,098	438,448	369,014
Revenue – sale of goods for resale	2,340	2,819	1,186	1,376
Revenue from contracts with customers	**1,353,932**	**1,179,855**	**683,016**	**588,303**

7. Segmental information

Operating segments

The Group identifies two operating segments: medical laboratory testing services (MLT), and diagnostic imaging services (DI). 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 12 months ended 31 December 2025.

Reportable segments

Although two operating segments have been identified, a decision has been made to aggregate 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.

(all amounts in PLN thousand, unless stated otherwise)

Entity-wide disclosures

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

- details on the revenue generated from each group of similar products and services,
- geographical information on revenue and assets.

8. Dividends paid and proposed

On 20 April 2026, the Management Board of Diagnostyka S.A. resolved to recommend to the Supervisory Board and the General Meeting the following allocation of the Company's 2025 profit of PLN 233,112 thousand:

- PLN 148,529 thousand to be distributed as dividend, equivalent to PLN 4.40 per share;
- the balance of PLN 84,583 thousand to be transferred to the Company's capital reserve.

On 20 April 2026, the Supervisory Board endorsed the Management Board's recommendation regarding the allocation of the Parent's 2025 profit. The General Meeting held on 25 May 2026 resolved to allocate the profit in accordance with the Management Board's recommendation. On 16 June 2026, the Parent paid dividend of PLN 4.40 per share.

In the comparative period, by 30 June 2025, the General Meeting had adopted a profit-distribution resolution for 2024. The General Meeting held on 28 May 2025 resolved to allocate the Company's 2024 profit of PLN 198,208 thousand as follows:

- PLN 111,734 thousand to be distributed as dividend, equivalent to PLN 3.31 per share;
- the balance of PLN 86,474 thousand to be transferred to the Company's capital reserve.

On 16 June 2025, the Parent paid dividend of PLN 3.31 per share.

During the six-month periods ended 30 June 2026 and 30 June 2025, no interim dividends were declared or paid for 2026 and 2025.

9. Finance costs

Item	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Interest expense on financial liabilities	**(32,894)**	**(32,559)**	**(16,255)**	**(16,414)**
Interest on credit facilities (including overdrafts)	(17,046)	(20,448)	(8,414)	(9,997)
Interest on lease liabilities	(15,726)	(11,868)	(7,774)	(6,364)
Other interest expense	(122)	(243)	(67)	(53)
Other finance costs	**(560)**	**(437)**	**7**	**(382)**
Exchange differences	(385)	(29)	(97)	(16)
Remeasurement of liabilities from contingent consideration for shares	(75)	-	(75)	-
Other	(100)	(36)	(62)	(18)
Fees	-	(37)	241	(13)
Costs related to derivative instruments	-	(335)	-	(335)
TOTAL	**(33,454)**	**(32,996)**	**(16,248)**	**(16,797)**

Lower interest expense on borrowings reflected further interest rate cuts in 2026. The growth of interest expense on lease liabilities was attributable to a higher amount of lease liabilities.

(all amounts in PLN thousand, unless stated otherwise)

10. Income tax

Item	30 Jun 2026 (unaudited)	30 Jun 2025 (unaudited)
Income tax – current portion recognised in profit or loss	**(47,746)**	**(39,190)**
Income tax – deferred portion recognised in profit or loss	**6,849**	**(2,615)**
Total tax expense recognised in the current year	**(40,897)**	**(41,805)**

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.

11. Property, plant and equipment and intangible assets

During the six months ended 30 June 2026, 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. Capital expenditure was also incurred at Diag Invest sp. z o.o. in connection with property investments, as described in more detail in Note 20.4. Additions to property, plant and equipment resulting from asset purchases in the six months ended 30 June 2026 totalled PLN 33,521 thousand.

During the six months ended 30 June 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 in the six months ended 30 June 2025 amounted to PLN 21,753 thousand.

During the six months ended 30 June 2026, additions to intangible assets principally comprised capitalised development expenditure on the xLab software project, totalling PLN 11,132 thousand (comparative period: PLN 12,760 thousand). For additional information on the project, see the Group's consolidated financial statements for the year ended 31 December 2025.

Business combinations finalised during the period resulted in the recognition of customer-relationship intangible assets totalling PLN 4,709 thousand, and increased the amount of the Group's property, plant and equipment and licences (see Note 21.1).

In the reporting period, borrowing costs of PLN 158 thousand were capitalised to property, plant and equipment (six-month period ended 30 June 2025: none),

and borrowing costs of PLN 899 thousand were capitalised to intangible assets (six-month period ended 30 June 2025: PLN 693 thousand).

Depreciation and amortisation expense totalled PLN 46,892 thousand for the six months to 30 June 2026 (comparative period: PLN 37,314 thousand).

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 six months ended 30 June 2026, new lease contracts executed by the Group increased right-of-use assets by PLN 84,896 thousand, of which PLN 61,401 thousand related to additional premises for diagnostic laboratories and associated specimen-collection points, PLN 6,828 thousand to newly leased diagnostic equipment, and PLN 10,400 thousand to newly leased vehicles. Lease modifications and lease-term reassessments carried out during the period added a further PLN 34,548 thousand to right-of-use assets, of which PLN 29,345 thousand related to property leases.

The depreciation period for the SAP implementation expenditures will begin in July 2026.

During the six months ended 30 June 2025, new lease contracts executed by the Group increased right-of-use assets by PLN 72,414 thousand, of which PLN 24,804 thousand related to additional premises for diagnostic laboratories and associated specimen-collection points, PLN 6,013 thousand to newly leased diagnostic equipment, and PLN 22,053 thousand to newly leased vehicles. In addition, right-of-use assets rose by PLN 19,544 thousand in the period following the recognition of the contract with SAP. During the six months ended 30 June 2025, the Parent incurred implementation costs of PLN 4,326 thousand in connection with the SAP cloud-services contract; these costs were capitalised to right-of-use assets. Lease modifications and lease-term reassessments carried out during the comparative period added a further PLN 13,360 thousand to right-of-use assets, of which PLN 8,224 thousand related to property leases.

The lease modifications recognised for the periods ended 30 June 2026 and 30 June 2025 primarily involved the indexation of rent rates and changes to the estimated lease terms for contracts entered into on an open-ended basis.

Depreciation of right-of-use assets amounted to PLN 68,966 thousand in the six months ended 30 June 2026 (comparative period: PLN 59,890 thousand).

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 *Business acquisitions and business combinations of entities under common control*.

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 financial statements for 2025.

The Management Board assessed whether there were any indicators of CGU impairment at the end of the current reporting period. No such indications were identified for the majority of the CGUs. However, certain material CGUs in the diagnostic imaging segment showed adverse variances from the short-term financial plans that had been used in the impairment tests performed at the end of 2025. As a result, the Group updated the impairment tests for these CGUs as at the end of June 2026 using a nominal discount rate of 9.18%.

No impairment losses were recognised on goodwill in the six months ended 30 June 2026 (including as a result of the updated impairment tests described above) or in the six months ended 30 June 2025.

As at 30 June 2026, cumulative impairment losses recognised on goodwill amounted to PLN 5,743 thousand, unchanged from 31 December 2025.

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.

(all amounts in PLN thousand, unless stated otherwise)

Item	Investments in associates and jointly controlled entities
Opening balance as at 1 January 2026	**36,321**
Additions	**4,858**
Purchase	4,733
Share of profit or loss of associates and jointly controlled entities	125
Decreases	**(2,145)**
Dividends received	(989)
Change of status of an associate or jointly controlled entity to subsidiary	(1,156)
Closing balance as at 30 June 2026	**39,034**

On 16 February 2026, the Parent entered into an investment agreement to acquire a 75% interest in PP Diagnostyka Sp. z o.o. for a consideration of PLN 4,651 thousand. The Parent's Management Board considers this investment to confer joint control, as the company's articles of association require an 80% majority for general meeting resolutions on matters key to the operation of PP Diagnostyka Sp. z o.o., which in practice requires the shareholders to act jointly. The investment agreement also provides the Company with an option to acquire a further 25% interest at a price determined based on a formula set out in the agreement and linked to the future performance of PP Diagnostyka Sp. z o.o.

Following the acquisition of additional shares in Instytut Mikroekologii sp. z o.o., as described in more detail in Note 1.3, and obtaining control over that company, its classification in the statement of financial position changed in the period covered by these interim consolidated financial statements.

During the six months ended 30 June 2026, the carrying amount of investments in associates and jointly controlled entities was adjusted to reflect the Group's share of their profits/(losses), amounting to PLN 125 thousand. In the comparative period, the Group's share of the profits/(losses) of associates and jointly controlled entities was PLN 205 thousand.

In the six months ended 30 June 2026, the Group recognised dividends from associates and jointly controlled entities totalling PLN 989 thousand (PLN 1,072 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.

15. Loans granted

Item	Non-current loans granted	Current loans granted
As at 1 January 2026	**29,199**	**4,052**
Additions	**7,780**	**4,492**
loans granted	7,780	2,864
interest accrued on loans	-	1,292
reclassification between non-current and current portions	-	336
Decreases	**(336)**	**(2,069)**
principal repayments	-	(2,036)
reclassification between non-current and current portions	(336)	-
interest payments	-	(33)
As at 30 June 2026 (unaudited)	**36,643**	**6,475**

In the six months ended 30 June 2026, Diagnostyka S.A. granted a loan of PLN 10,144 thousand to PP Diagnostyka Sp. z o.o. and a loan of PLN 500 thousand to Livmed Diagnostyka Jarocin Sp. z o.o.

(all amounts in PLN thousand, unless stated otherwise)

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 consolidated financial statements				
Shareholders	**Nominal value (PLN)**	**Series of shares**	**% ownership interest**	**% voting interest**
Grzegorz Głownia (holding shares directly and indirectly through ACER Capital Partners SCSp)	6,372,379	A	18.88%	25.65%
Jacek Prusek (holding shares directly and indirectly through ACACIA Capital Partners SCSp)	6,372,379	B	18.88%	25.65%
Jakub Swadźba	3,187,189	C, F	9.44%	12.83%
Other	17,824,553	D, E, F	52.80%	35.87%
Total	**33,756,500**		**100%**	**100%**

17. Share-based incentive plans

For information on a long-term incentive plan for 2025–2027 addressed to selected employees of the Company and other Group companies (“LTIP-P”) and a long-term incentive plan for 2025–2027 for the Parent's Management Board (“LTIP-Z”), see Note 23.2 to the consolidated financial statements for 2025.

On 16 January 2026, LTIP-P participants were notified of their awards for 2026, which means that for those participants the grant date has occurred. 120 participation units were allocated under the LTIP-P plan for 2026.

On 15 December 2025, the Supervisory Board resolved to allocate 50 out of 60 participation units available for 2026 under LTIP-Z to members of the Management Board other than its President. The grant date was set as 15 January 2026, on which date Management Board members were notified of their awards.

Significant judgements 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 consolidated financial statements for 2025, based on the parameters set out below.

Assumptions used in the measurement:	**Value at the grant date**
Expected volatility (%)	33.4%
Historical volatility (%)	33.4%
Risk-free interest rate (%)	3.88%
Expected life of the options (years)	2

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 50%, 12.5% and 37.5% 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.

- **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 2025 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 as 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.

(all amounts in PLN thousand, unless stated otherwise)

Measurement

As at the grant date, the 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 3.1 million for the other Management Board members in respect of the tranche granted in 2026. The value of the 2026 tranche of the LTIP-P plan was measured at PLN 5.2 million.

During the six months ended 30 June 2026, a share-based payment expense of PLN 4,768 thousand was recognised in relation to the LTIP-Z and LTIP-P plans in the consolidated statement of comprehensive income, representing the fair value of services received (i.e. the employee services rendered by eligible participants). The corresponding amount recognised for the LTIP-Z and LTIP-P plans in the six months ended 30 June 2025 was PLN 2,460 thousand. Furthermore, expense on the A and B plans, totalling PLN 2,076 thousand, was also recognised in the comparative period.

18. Significant changes in accruals, provisions and other liabilities

During the six months ended 30 June 2026, accrued holiday entitlements increased by PLN 9,045 thousand. In these interim condensed consolidated financial statements, the entitlements are presented in the statement of financial position under current liabilities within 'Employee benefit obligations.'

During the six months ended 30 June 2026, prepayments relating to the Company's Social Benefits Fund, presented in the statement of financial position under 'Current prepayments and accrued income and other assets', were up by PLN 7,032 thousand; they will be fully recognised in profit or loss in 2026.

19. Debt

The Group's principal sources of external finance are credit facility agreements and lease agreements. The Group did not breach any if its debt covenants in the period covered by these interim condensed consolidated financial statements. The tables below set out the movements in the utilisation of the funding sources.

Item	30 Jun 2026 (unaudited)	31 Dec 2025
At amortised cost	**742,728**	**633,799**
Overdraft facilities	315,088	295,917
Credit facilities	400,809	318,347
Non-bank borrowings	26,831	19,535
Lease liabilities	**478,781**	**446,845**
Lease liabilities	478,781	446,845
Borrowings and lease liabilities	**1,221,509**	**1,080,644**
Current liabilities under borrowings and leases	141,282	147,687
Non-current liabilities under borrowings and leases	1,080,227	932,957

As at 30 June 2026, the Parent and 25 subsidiaries of the Diagnostyka Group participated in a cash pooling arrangement. Amounts receivable and payable under the arrangement are presented on a net basis as 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.

The table below presents changes in liabilities under borrowings and leases in the six months ended 30 June 2026 and in the corresponding period of the previous year.

Item	Borrowings	Leases	TOTAL
Debt as at 1 Jan 2026	**633,799**	**446,845**	**1,080,644**
Conclusion of new/ modification of existing lease contracts	-	76,498	76,498

(all amounts in PLN thousand, unless stated otherwise)

Borrowings or leases of subsidiaries as at the date of acquisition of control	920	3,224	4,144
Proceeds from borrowings – received financing	121,454	-	121,454
Contract termination and reduction in the scope of lease	-	(10,664)	(10,664)
Lease modifications and lease-term reassessments for open-ended lease contracts	-	33,884	33,884
Interest accrued on borrowings	18,102	15,726	33,828
Exchange differences	8	303	311
Repayments of debt incurred – principal	(14,209)	(71,177)	(85,386)
Repayments of debt incurred – interest	(17,346)	(15,858)	(33,204)
Change in debt during the period	**108,929**	**31,936**	**140,865**
Debt as at 30 Jun 2026	**742,728**	**478,781**	**1,221,509**

Item	Borrowings	Leases	TOTAL
Debt as at 1 Jan 2025	**594,349**	**375,074**	**969,423**
Conclusion of new/ modification of existing lease contracts	-	64,963	64,963
Borrowings or leases of subsidiaries as at the date of acquisition of control	4,606	2,956	7,562
Proceeds from borrowings – received financing	52,100	-	52,100
Contract termination and reduction in the scope of lease	-	(41)	(41)
Lease modifications and lease-term reassessments for open-ended lease contracts	-	16,524	16,524
Interest accrued on borrowings	21,320	11,868	33,188
Exchange differences	-	(29)	(29)
Repayments of debt incurred – principal	(24,404)	(64,043)	(88,447)
Repayments of debt incurred – interest	(20,802)	(11,321)	(32,123)
Change in debt during the period	**32,820**	**20,877**	**53,697**
Debt as at 30 June 2025	**627,169**	**395,951**	**1,023,120**

20. Other material changes

20.1. Equity securities

During the six months ended 30 June 2026, the Group did not issue, redeem, or repurchase any equity securities.

20.2. Litigation

No material litigation developments occurred during the reporting period that would have an effect on the financial information presented in these interim condensed consolidated financial statements.

20.3. Contingent assets and liabilities

As at 30 June 2026, the Group continued to use its bank-guarantee facility with BNP Paribas; utilisation rose by PLN 280 thousand versus 31 December 2025, to PLN 3,565 thousand.

The amount of sureties issued by the Parent on behalf of subsidiaries in connection with their lease contracts decreased by PLN 1,333 thousand compared with year-end 2025, to PLN 1,148 thousand as at 30 June 2026.

20.4. Capital and other commitments

As at 30 June 2026, 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., totalling PLN 19,262 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 June 2026, expenditure incurred by Diag Invest Sp. z o.o. in connection with the project was PLN 8,060 thousand.

(all amounts in PLN thousand, unless stated otherwise)

20.5. Capital management

In the six months ended 30 June 2026, there were no material changes to the objectives, policies and procedures of capital management.

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 comprise cash in hand and balances held in bank accounts with financial institutions with a high credit rating (BBB), net of outstanding overdrafts.

Item	**30 Jun 2026 (unaudited)**	**31 Dec 2025**
Cash in hand and at banks	12,862	11,141
Short-term deposits	-	4,559
Cash in transit	4,744	2,770
Restricted cash – VAT account (split payment)	7	3
Loss allowances	(49)	(49)
Balances in the consolidated statement of cash flows	**17,564**	**18,424**

(all amounts in PLN thousand, unless stated otherwise)

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 Jun 2026 (unaudited)	30 Jun 2025 (unaudited)
(Increase)/decrease in trade and other receivables	**(85,784)**	**(19,028)**
Change in non-current receivables in the statement of financial position	(1,468)	(102)
Change in trade receivables in the statement of financial position	(87,562)	(20,996)
Change in public charges receivable in the statement of financial position	360	281
Change in other current receivables in the statement of financial position	(1,263)	(3,601)
Acquisition of control	839	2,923
Dividends receivable	639	753
Receivables from sale of property, plant and equipment	104	1,714
Receivables from share capital contributions from non-controlling interests	(30)	-
Lease receivables	2,597	-
Payments to acquire property, plant and equipment and intangible assets	**(67,007)**	**(70,049)**
Change in amounts disclosed in the statement of financial position	(14,298)	(42,935)
Net carrying amount of retired or sold items of property, plant and equipment	(647)	(3,955)
Acquisition of subsidiaries – additions to property, plant and equipment	729	11,885
Business acquisitions and acquisitions of an organised part of business – additions to property, plant and equipment	64	58
Business acquisitions and acquisitions of an organised part of business – additions to customer relationships	4,709	5,452
Subleases	(1,151)	-
Reclassification to property, plant and equipment upon lease termination – additions to property, plant and equipment	5,111	1,871
Change in SAP implementation expenditure	(1,799)	(4,326)
Depreciation and amortisation in current period	(46,809)	(37,286)
Liabilities from purchase of property, plant and equipment and intangible assets	(11,346)	(813)
Other	(1,570)	-
(Increase)/decrease in inventories	**10,985**	**(3,969)**
Change in amounts disclosed in the statement of financial position	10,752	(3,978)
Acquisition of control	233	9
(Increase)/decrease in accruals and liabilities, excluding borrowings	**36,401**	**23,145**
Change in amounts disclosed in the statement of financial position:	23,775	63,078
Trade payables	25,396	19,945
Employee benefit obligations	9,912	11,470
Public charges payable	3,939	3,217
Other liabilities and government grants	(318)	2,643
Accrued expenses and deferred income	(9,776)	(9,176)
Other financial liabilities	(5,378)	34,979
Acquisition of subsidiaries – increase in liabilities	(1,144)	(5,067)
Change in investment liabilities	11,346	813
Change in liabilities from acquisition of shares	17,648	-
Change in dividend liabilities – non-controlling interests	(2,815)	(959)
Acquisition of subsidiaries – increase in accrued expenses	148	259

(all amounts in PLN thousand, unless stated otherwise)

Liability related to additional consideration (price adjustment) for acquisition of shares	1,630	1,119
Change in other financial liabilities (measurement and recognition of put options on non-controlling interests) and recognition	(13,900)	(36,098)
Other	(287)	-

21. Business combinations and acquisitions of non-controlling interests

21.1. Business acquisitions and business combinations of entities under common control

In the six months ended 30 June 2026, the Group acquired shares in subsidiaries (acquisition of control) and organised parts of businesses (business acquisitions) providing laboratory testing services, as detailed in the table below. Based on the judgement of the Parent's Management Board, as presented in the annual consolidated financial statements for the 12 months ended 31 December 2025, 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 testing, diagnostic imaging services, and lease of medical equipment.

The consideration was transferred in cash. In addition, the acquisitions involved contingent consideration. For details, see the table presenting information on business acquisitions in the current period.

In the six months ended 30 June 2026, no legal mergers were completed at the Group. In the six months ended 30 June 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.

Step acquisition

In the six months ended 30 June 2026, the Parent accounted for the business combination involving Instytut Mikroekologii Sp. z o.o., which was achieved in stages. The item 'Other operating income' in the consolidated statement of comprehensive income presents the effect of fair-value measurement of previously held equity interests in associates and jointly controlled entities (PLN 4.3 million) as at the date of acquisition of control for step acquisitions.

During the six months ended 30 June 2026, the Group carried out the following business acquisitions:

Entities acquired in 2026	Allocation to CGUs	Principal business	Acquisition date	% of shares acquired	% of non-controlling interests
Acquired businesses					
Laboratorium Hormonalno Analityczne Teresa Joanna Gago	Pasłęk	medical laboratory testing services	1 Feb 2026	100%	0%
Prywatne Laboratorium Analiz i Usług Medycznych	Kielce Lab Centralny	medical laboratory testing services	1 Feb 2026	100%	0%
Euroimmun Polska sp. z o.o.	Wrocław Lab Centralny	medical laboratory testing services	1 Mar 2026	100%	0%
NZOZ Laboratorium Analiz Lekarskich Grzegorz Pietrzak Września	Poznań Lab Centralny	medical laboratory testing services	1 Mar 2026	100%	0%
NZOZ Labomed Chorzów	Katowice Lab Paderewskiego	medical laboratory testing services	1 Jun 2026	100%	0%
Acquisition of control					

Diagnostyka Skamed Rezonans Sp. z o.o.	Skamed	diagnostic imaging services	19 Jan 2026	61%	39%
LAB-AD Sp. z o.o.	Lab-AD	medical laboratory testing services	30 Jan 2026	100%	0%
Instytut Mikroekologii Sp. z o.o.	Instytut Mikrobiologii	medical laboratory testing services	26 Feb 2026	100%	0%
Podkarpackie Centrum Genetyczne Oncogenlab Sp. z o.o.	OncoGenLab	diagnostic imaging services	30 Apr 2026	100%	0%
Wałowamed Sp. z o.o.	Wałowamed	diagnostic imaging services	12 May 2026	70%	30%

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

(all amounts in PLN thousand, unless stated otherwise)

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

Acquired entity	Total consideration	Acquired assets and liabilities (at fair value)							Net assets	Non-controlling interest	Goodwill
		Property, plant and equipment	Right-of-use assets	Inventories	Receivables	Other assets, cash	Provisions and liabilities	Customer relationships			
As at 1 January 2026											**483,834**
Business acquisition	**6,540**	**64**	**-**	**1**	**-**	**76**	**(399)**	**2,036**	**1,778**	**-**	**4,762**
Laboratorium Hormonalno Analityczne Teresa Joanna Gago	940	-	-	-	-	24	(68)	348	304	-	636
Prywatne Laboratorium Analiz i Usług Medycznych	1,000	3	-	1	-	12	(38)	196	174	-	826
Euroimmun Polska sp. z o.o.	500	55	-	-	-	11	(76)	370	360	-	140
NZOZ Laboratorium Analiz Lekarskich Grzegorz Pietrzak Września	600	5	-	-	-	15	(17)	78	81	-	519
NZOZ Labomed Chorzów	3,500	1	-	-	-	14	(200)	1,044	859	-	2,641
Acquisition of control	**17,260**	**729**	**3,225**	**232**	**839**	**1,777**	**(5,784)**	**2,674**	**3,691**	**182**	**13,751**
Diagnostyka Skamed Rezonans Sp. z o.o.	2,094	62	1,540	-	349	180	(1,988)	87	231	84	1,947
Lab-AD Sp. z o.o.*	450	-	-	-	-	-	-	-	-	-	450
Instytut Mikroekologii Sp. z o.o.**	10,329	142	1,068	221	237	1,397	(1,731)	327	1,660	-	8,669
Podkarpackie Centrum Genetyczne Oncogenlab Sp. z o.o.***	3,137	-	235	11	138	181	(677)	1,585	1,473	-	1,664
Wałowamed Sp. z o.o.***	1,250	525	382	-	115	19	(1,388)	675	327	98	1,021
As at 30 June 2026 (unaudited)								**4,710**			**502,346**

** As at the date of these interim condensed consolidated financial statements, the initial accounting for the business combination had not yet been finalised, and therefore the accounting for the acquisition of the company was not completed. Goodwill on this acquisition was provisionally assumed to equal the purchase price specified in the investment agreement. The final amount of goodwill recognised in connection with the acquisition will differ from the provisional amount.*

*** The total consideration for shares in Instytut Mikroekologii Sp. z o.o. includes the fair value measurement of shares held as at the date of acquisition of control of PLN 4.3 million.*

**** The total consideration for the acquisition of Podkarpackie Centrum Genetyczne Oncogenlab Sp. z o.o. and Wałowamed Sp. z o.o. includes liabilities related to estimated upward price adjustments of PLN 37 thousand and PLN 224 thousand, respectively.*

(all amounts in PLN thousand, unless stated otherwise)

Effect of acquisitions on the Group's profit or loss

These interim condensed consolidated financial statements include the effect of the acquisition of businesses described above for the period from the respective acquisition dates to 30 June 2026.

Entities acquired in 2026	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
Laboratorium Hormonalno Analityczne Teresa Joanna Gago	5	757	1,816	45	208
Prywatne Laboratorium Analiz i Usług Medycznych	5	318	762	43	185
Euroimmun Polska sp. z o.o.	4	566	1,699	64	192
NZOZ Laboratorium Analiz Lekarskich Grzegorz Pietrzak Września	4	231	692	19	115
NZOZ Labomed Chorzów	1	214	2,573	46	555
Diagnostyka Skamed Rezonans Sp. z o.o.	5	1,538	3,688	(22)	260
Instytut Mikroekologii Sp. z o.o.	4	1,992	5,791	(227)	(746)
Podkarpackie Centrum Genetyczne Oncogenlab Sp. z o.o.	2	341	1,453	117	214
Wałowamed Sp. z o.o.	2	299	2,051	(32)	(99)
		6,256	**20,525**	**53**	**884**

** 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.*

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

Acquired receivables

As a result of the business acquisitions in the six months ended 30 June 2026 the Group acquired receivables of PLN 839 thousand.

Goodwill

As a result of acquisitions, the Group recognised goodwill of PLN 18,513 thousand. It reflects, among other things, expected synergies between the Company and the acquired businesses.

The amount of goodwill expected to be treated as a deductible expense for tax purposes is PLN 6,411 thousand.

Net cash outflows for acquisitions

Item	30.06.2026 (unaudited)
Total cash consideration – subsidiaries	38,048
Less: cash and cash equivalents acquired	(1,706)
Net cash outflows for acquisitions	**36,342**

Acquisition-related costs

(all amounts in PLN thousand, unless stated otherwise)

In connection with the business acquisitions, 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 six months ended 30 June 2026, 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 six months ended 30 June 2026 and in the previous year.

Item	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)
At the beginning of the reporting period	**18,795**	**14,864**
Share of profit during the year	6,432	5,198
Acquisition of non-controlling interests	(80)	(445)
Acquisition of control	182	3,236
Dividend payment	(8,769)	(6,211)
Non-controlling interest in capital increase at subsidiaries	-	4,926
Put option on non-controlling interests	863	(7,649)
At the end of the reporting period	**17,423**	**13,919**

In the six months ended 30 June 2026, shareholders of subsidiaries with non-controlling interests resolved on the payment of dividends to non-controlling interests totalling PLN 8,769 thousand. As at 30 June 2026, dividends payable to non-controlling interests (including possible dividend tax) amounted to PLN 2,815 thousand.

Following the acquisition of Diagnostyka Skamed Rezonans Sp. z o.o. and Wałowamed Sp. z o.o., the value of non-controlling interests increased by PLN 182 thousand (see Note 21.1).

On 25 February 2026, Diagnostyka Consilio Sp. z o.o., a subsidiary, entered into an agreement to purchase two shares in its subsidiary Histamed DC Sp. z o.o. from a non-controlling interest shareholder for a consideration of PLN 200. Following the transaction, the Group's interest in the company's share capital rose to 74%, and the value of non-controlling interests fell by PLN 80 thousand.

(all amounts in PLN thousand, unless stated otherwise)

22. Fair value of financial instruments

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

Item	Fair value as at 30 Jun 2026 (unaudited)			Fair value as at 31 Dec 2025		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets measured at fair value through profit or loss	-	-	-	-	1,765	-
Derivative instruments (IRS)	-	-	-	-	1,765	-
Total material categories – assets	**-**	**-**	**-**	**-**	**1,765**	**-**
Financial liabilities measured at fair value	-	-	103,723	-	-	109,101
Liabilities from put options on non-controlling interests	-	-	100,306	-	-	86,406
Liabilities from contingent consideration	-	-	313	-	-	1,943
Share acquisition liabilities	-	-	3,104	-	-	20,752
Total material categories – equity and liabilities	**-**	**-**	**103,723**	**-**	**-**	**109,101**

In the six months ended 30 June 2026, the amount of liabilities from contingent consideration fell by PLN 1,854 thousand as a result of accounting for the contingent consideration payable to the shareholders of Diagnostyka-Teleradiologia24 Sp. z o.o. (PLN 1,750 thousand) and Centrum Medyczne Medix Sp. z o.o. (PLN 215 thousand). The differences between the estimated amount of the liabilities and their final amount were recognised in the statement of comprehensive income under finance costs.

The PLN 17,648 thousand decrease in the liabilities from acquisition of shares in subsidiaries followed from the final payment of the liability related to Diagnostyka S.A.'s acquisition of shares in Zakład Rentgena i USG Wyrobek Sp. z o.o.

In the six months ended 30 June 2026, the interest rate swap (IRS) was finally settled. In the six months ended 30 June 2026, there were no changes in the classification of financial instruments to the fair-value hierarchy levels or in the measurement techniques applied.

For liabilities under borrowings, the fair value is determined by discounting the cash flows at a 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 materially from their fair values in all periods presented.

(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	Measurement as at 30 Jun 2026 (unaudited)	Measurement as at 31 Dec 2025	Price determination method
Put options on non-controlling interests				**100,306**	**86,406**	
Diagnostyka Wyrobek Sp. z o.o.	16 Dec 2024	21.34%	from 1 Jan 2027	15,221	19,863	EBITDA multiple method
Diagnostyka - Teleradiologia24 Sp. z o.o.	15 Oct 2024	49.35%	from 15 Feb 2026	41,582	31,665	EBITDA multiple method
Livmed Sp. z o.o.	24 Oct 2024	10.05%	from 1 Oct 2025	4,646	4,515	EBITDA multiple method
Eurodiagnostic Sp. z o.o.	1 Apr 2025	48.98%	from 1 May 2028	32,899	25,145	EBITDA multiple method
Vita-Skan Sp. z o.o.	8 Jul 2025	49.00%	from 8 Aug 2028	5,508	5,218	EBITDA multiple method
Wałowamed Sp. z o. o.	12 May 2026	30.00%	from 31 Dec 2027	450	-	EBITDA multiple method
Options classified as derivative instruments				**-**	**-**	
Vitalabo Diag Invest Sp. z o.o.	19 Jul 2022	48.57%	indefinite	-	-	net asset value approach
Telediagnostyka Spółka z o.o.	26 Apr 2024	49.00%	from 26 Apr 2026	-	-	EBITDA multiple method
Total				**100,306**	**86,406**	

Following the acquisition by Diagnostyka S.A. of additional shares in its subsidiary Instytut Mikroekologii Sp. z o.o., the put option on the 49.5% interest held by the non-controlling interest shareholder as at the end of 2025 expired.

As a result of the acquisition of Wałowamed Sp. z o.o. shares by Diagnostyka Wyrobek Sp. z o.o. in 2026, a put option was recognised under the investment agreement.

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.

(all amounts in PLN thousand, unless stated otherwise)

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 the Group's other related-party transactions is presented below.

Item	Sale of goods for resale and services		Purchase of goods for resale and services	
	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)
Associates:	17	30	7,861	5,684
GENOMED S.A.	17	4	7,509	5,438
GenXone S.A.	-	26	352	246
Joint ventures in which the Parent is a partner:	539	550	3,456	828
Laboratorium Medyczne OPTIMED Kuriata Wroński Sp. z o.o.	395	355	-	-
Instytut Mikroekologii Sp. z o.o.	4	75	54	580
Livmed Diagnostyka Jarocin Sp. z o.o.	-	-	49	14
Telediagnostyka Sp. z o.o.	80	119	468	234
PP Diagnostyka sp. z o.o.	39	-	75	-
Vitalabo Diag Invest Sp. z o.o.	21	1	2,810	-
Key management personnel (members of the Management Boards) of the Parent and subsidiaries	-	-	375	381
Teresa Fryda	-	-	311	304
Hanna Chodasewicz-Fryda	-	-	64	77
Supervisory Boards of the Parent and subsidiaries:	104	47	649	556
Varius s.c. Patrycja Swadźba, Agnieszka Swadźba	20	21	649	556
Vendozi Sp. z o.o.	84	25	-	-
Neoinsight Sp. z o.o.	-	1	-	-
Other related parties:	8,758	5,364	23,481	19,162
Eclipse Sp. z o.o. Sp. k.	235	321	15,044	11,515
ABP Investments Sp. z o.o.	-	-	8,294	7,567
House-med S.A.	8,523	5,043	71	4
Jan Fryda	-	-	72	76
Total	**9,418**	**5,991**	**35,822**	**26,611**

(all amounts in PLN thousand, unless stated otherwise)

Item	Receivables from related parties		Liabilities to related parties	
	30 Jun 2026 (unaudited)	31 Dec 2025	30 Jun 2026 (unaudited)	31 Dec 2025
Associates:	1	10	1,402	1,029
GENOMED S.A.	1	10	1,311	976
GenXone S.A.	-	-	91	53
Joint ventures in which the Parent is a partner:	43,292	33,539	156	307
Laboratorium Medyczne OPTIMED Kuriata Wroński Sp. z o.o.	68	142	-	-
Instytut Mikroekologii Sp. z o.o.	-	2	-	135
Livmed Diagnostyka Jarocin Sp. z o.o.	1,487	905	3	5
Livmed Diagnostyka Rawicz Sp. z o.o.	5,673	5,555	-	-
Telediagnostyka Sp. z o.o.	4	4	78	45
Vitalabo Diag Invest Sp. z o.o.	26,123	26,931	75	122
PP Diagnostyka sp. z o.o.	9,937	-	-	-
Key management personnel (members of the Management Boards) of the Parent and subsidiaries	-	-	-	-
Supervisory Boards of the Parent and subsidiaries:	17	10	59	23
Varius s.c. Patrycja Swadźba, Agnieszka Swadźba	2	10	59	23
Vendozi Sp. z o.o.	15	-	-	-
Other related parties:	5,957	2,020	1,619	2,057
Eclipse Sp. z o.o. Sp. k.	199	148	1,570	1,165
ABP Investments Sp. z o.o.	-	9	36	849
House-med S.A. (formerly House-med Sp. z o.o.)	5,758	1,863	13	43
Total	**49,267**	**35,579**	**3,236**	**3,416**

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. Remuneration of key management personnel

The cost of compensation of Management Board members and other members of senior management during the six months ended 30 June 2026 comprised short-term employee benefits and the measurement of the share-based incentive plan, and was as follows:

	30 Jun 2026 (unaudited)	30 Jun 2025 (unaudited)
Management Board of the Parent	6,299	8,196
Short-term benefits	4,120	5,162
Share-based payment plan	2,179	3,034
Supervisory Board of the Parent	741	535
Short-term benefits	741	535
Total compensation of members of the Parent's Management and Supervisory Boards	**7,040**	**8,731**

25. Events after the reporting date

Business acquisitions

On 14 August 2026, the Parent entered into an agreement to acquire a 63.7% equity interest in Aidport Sp. z o.o. of Skórzewo for PLN 23,202 thousand. The agreement provides for a price adjustment and additional consideration, subject to certain conditions. As a result of the agreement, the Parent acquired control of the company.

Given the agreement execution date, the initial accounting for the business combination had not yet been finalised as at the date of these interim condensed consolidated financial statements, and therefore no disclosures were made for the acquisition.

Acquisition of non-controlling interests

On 30 July 2026, the Company acquired the residual 10.05% non-controlling interest in Livmed sp. z o.o. of Nowy Tomyśl for PLN 4,646 thousand. Following the transaction, the Company's equity interest in the entity rose to 100%.

On 10 August 2026, Diagnostyka Wyrobek Sp. z o.o. acquired a 10% non-controlling interest in Diagnostyka Obrazowa Bielsko-Biała Sp. z o.o. of Kraków for PLN 200 thousand. As a result of the transaction, Diagnostyka Wyrobek Sp. z o.o. became the sole shareholder of the company (holding 100% of its shares), and the Group's equity interest in the company increased to 78.66% (the sum of shares controlled directly and indirectly).

Legal merger

On 1 July 2026, the merger of Diagnostyka S.A. (the acquirer) with its subsidiary Laboratoria Medyczne Novalab 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 3 August 2026, the merger of Histamed DC Sp. z o.o. (the acquirer) with its subsidiary Niepubliczny Zakład Opieki Zdrowotnej Diagno-Med 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 31 August 2026, the Parent's Extraordinary General Meeting resolved on a merger of the Parent with its subsidiary Diagnostyka Digital Hub Sp. z o.o. of Kraków. The merger will take effect on the date on the date of its registration in the Business Register relevant for the acquirer's registered address.

Appointment of a Management Board member

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

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.

INTERIM CONDENSED FINANCIAL STATEMENTS OF DIAGNOSTYKA S.A.
for the six months ended 30 June 2026

Kraków, 9 September 2026

(all amounts in PLN thousand, unless stated otherwise)

STATEMENT OF COMPREHENSIVE INCOME

for the six months ended 30 June 2026

	Note	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Revenue		**1,105,760**	**985,198**	**559,095**	**489,106**
Revenue from contracts with customers	6	1,101,196	980,661	557,150	487,366
Other operating income		4,564	4,537	1,945	1,740
Operating expenses		**(933,974)**	**(805,693)**	**(482,035)**	**(405,449)**
Depreciation and amortisation	10, 11	(92,621)	(81,237)	(47,433)	(41,338)
Raw materials and consumables used		(242,809)	(202,116)	(127,548)	(100,297)
Services		(134,490)	(115,039)	(72,098)	(59,160)
Employee benefits expense		(436,228)	(382,805)	(219,349)	(192,025)
Taxes and charges		(15,117)	(12,178)	(7,325)	(5,988)
Other expenses by nature		(9,899)	(7,765)	(6,973)	(4,498)
Cost of goods for resale and materials sold		(2,195)	(2,515)	(1,089)	(1,244)
Impairment losses (including reversals of impairment losses) on trade receivables and other financial assets		(3)	(553)	276	(221)
Other operating expenses		(612)	(1,485)	(496)	(678)
Operating profit (loss)		**171,786**	**179,505**	**77,060**	**83,657**
Finance income		38,840	27,376	37,382	26,273
Finance costs	8	(33,816)	(33,115)	(16,627)	(17,488)
Profit (loss) before tax		**176,810**	**173,766**	**97,815**	**92,442**
Income tax	9	(31,448)	(34,969)	(14,489)	(16,319)
NET PROFIT (LOSS)		**145,362**	**138,797**	**83,326**	**76,123**
Other comprehensive income					**-**
Change in fair value of equity financial instruments measured at fair value through other comprehensive income	21	2,944	107	(879)	799
Items that will not be reclassified to profit or loss in subsequent reporting periods		**2,944**	**107**	**(879)**	**799**
Total other comprehensive income		**2,944**	**107**	**(879)**	**799**
Total comprehensive income		**148,306**	**138,904**	**82,447**	**76,922**

(all amounts in PLN thousand, unless stated otherwise)

STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

ASSETS	Note	As at 30 Jun 2026 (unaudited)	As at 31 Dec 2025
Non-current assets		**1,694,299**	**1,627,973**
Property, plant and equipment	10	196,563	195,167
Right-of-use assets	11	483,647	459,890
Goodwill	12, 20.1	301,289	296,527
Other intangible assets	10	127,300	111,511
Loans granted	14	54,381	54,975
Investments in associates and jointly controlled entities measured at cost	13	30,145	26,394
Investments in subsidiaries	13	484,580	472,500
Investments in associates measured at fair value	13, 21	8,259	5,315
Non-current receivables		6,658	4,709
Non-current prepayments and accrued income and other assets		1,477	985
Current assets		**357,060**	**267,401**
Inventories		47,272	58,139
Trade receivables		233,417	167,130
Loans granted	14	25,147	24,361
Other current receivables		32,184	6,522
Derivative instruments	21	-	1,765
Current prepayments and accrued income and other assets	17	15,183	7,087
Cash and cash equivalents	19.6	3,857	2,397
TOTAL ASSETS		**2,051,359**	**1,895,374**

(all amounts in PLN thousand, unless stated otherwise)

EQUITY AND LIABILITIES	Note	As at 30 Jun 2026 (unaudited)	As at 31 Dec 2025
Equity		**531,574**	**527,029**
Share capital	15	33,757	33,757
Share premium		41,617	41,617
Capital reserve		259,170	174,587
Retained earnings		183,337	271,087
Other reserves		13,693	5,981
Non-current liabilities		**1,050,428**	**919,145**
Borrowings	18	680,125	579,166
Lease liabilities	18	358,301	322,211
Employee benefit obligations		3,132	3,132
Deferred tax liabilities		6,416	12,105
Other liabilities and government grants		2,454	2,531
Current liabilities		**469,357**	**449,200**
Trade payables		143,033	121,350
Borrowings	18	31,579	29,276
Lease liabilities	18	125,640	135,341
Other financial liabilities	21	4,638	22,695
Current tax liabilities		18,519	3,599
Employee benefit obligations	17	82,438	74,279
Public charges payable		46,282	43,498
Other liabilities and government grants		17,228	19,162
TOTAL EQUITY AND LIABILITIES		**2,051,359**	**1,895,374**

(all amounts in PLN thousand, unless stated otherwise)

STATEMENT OF CHANGES IN EQUITY
for the six months ended 30 June 2026 and 30 June 2025

	Note	Share capital	Share premium	Capital reserve	Retained earnings	Other reserves	Total
As at 1 January 2026		**33,757**	**41,617**	**174,587**	**271,087**	**5,981**	**527,029**
Net profit for the year		-	-	-	145,362	-	**145,362**
Measurement of shares in GenXone	13, 21	-	-	-	-	2,944	**2,944**
Total comprehensive income		-	-	-	**145,362**	**2,944**	**148,306**
Allocation of profit to capital reserve	7	-	-	84,583	(84,583)	-	-
Dividend payment	7	-	-	-	(148,529)	-	**(148,529)**
Share-based payment plan	16	-	-	-	-	4,768	**4,768**
Total changes in equity		-	-	**84,583**	**(87,750)**	**7,712**	**4,545**
As at 30 June 2026 (unaudited)		**33,757**	**41,617**	**259,170**	**183,337**	**13,693**	**531,574**

(all amounts in PLN thousand, unless stated otherwise)

	Note	Share capital	Share premium	Capital reserve	Retained earnings	Other reserves	Total
As at 1 January 2025		**33,757**	**41,617**	**88,113**	**236,183**	**1,673**	**401,343**
Net profit for the year		-	-	-	138,797	-	**138,797**
Measurement of shares in GenXone	21	-	-	-	-	107	**107**
Total comprehensive income		**-**	**-**	**-**	**138,797**	**107**	**138,904**
Allocation of profit to capital reserve		-	-	86,474	(86,474)	-	**-**
Dividend payment		-	-	-	(111,734)	-	**(111,734)**
Share-based payment plan	16	-	-	-	-	4,535	**4,535**
Total changes in equity		**-**	**-**	**86,474**	**(59,411)**	**4,642**	**31,705**
As at 30 June 2025 (unaudited)		**33,757**	**41,617**	**174,587**	**176,772**	**6,315**	**433,048**

(all amounts in PLN thousand, unless stated otherwise)

STATEMENT OF CASH FLOWS
for the six months ended 30 June 2026 and 30 June 2025

	Note	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)
Profit (loss) before tax		**176,810**	**173,766**
Adjustments to profit before tax:		**91,840**	**88,656**
Depreciation and amortisation	10, 11	92,621	81,237
(Gain)/loss on investing activities		(730)	(1,731)
Net finance income/(costs)		(4,819)	4,615
Share-based payment plan	16	4,768	4,535
Adjustments due to changes in net working capital:		**(22,252)**	**9,834**
(Increase)/decrease in trade and other receivables	19.6	(65,246)	(11,800)
(Increase)/decrease in inventories	19.6	10,868	(3,240)
Increase/(decrease) in liabilities, excluding borrowings	19.6	40,714	33,893
Change in accruals and deferrals	19.6	(8,588)	(9,019)
Income tax paid		**(22,603)**	**(10,295)**
Net cash flows from operating activities		**223,795**	**261,961**
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment and intangible assets		866	1,793
Payments to acquire property, plant and equipment and intangible assets	19.6	(53,353)	(56,280)
Proceeds from sale of investments in associates		-	35
Payments to acquire businesses, net of cash acquired	20.1	(6,540)	(9,630)
Payments to acquire shares in subsidiaries, associates and jointly controlled entities	13, 21	(35,408)	(38,286)
Dividends received		10,692	15,003
Interest received	14	957	925
Repayments of loans	14	11,857	5,344
Disbursements of loans	14	(10,644)	(24,703)
Net cash flows from investing activities		**(81,573)**	**(105,799)**
Cash flows from financing activities			
Repayments of the principal portion of lease liabilities	18	(65,375)	(59,463)
Proceeds from borrowings	18	112,510	61,238
Repayments of borrowings	18	(9,984)	(20,278)
Cash flows from derivative instruments (IRS)		1,900	3,854
Interest on lease liabilities and borrowings	18	(31,284)	(30,208)
Dividends paid	7	(148,529)	(111,734)
Net cash flows from financing activities		**(140,762)**	**(156,591)**
Net increase (decrease) in cash and cash equivalents		1,460	(429)
Cash at the beginning of the period		**2,397**	**2,867**
Cash at the end of the period	**19.6**	**3,857**	**2,438**

NOTES TO THE FINANCIAL STATEMENTS

1. General information

1.1. The Company

Diagnostyka S.A. (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 financial statements, the composition of the Parent's Management Board and Supervisory Board is as follows:

Management Board:

Jakub Swadźba – President of the Management Board

Dariusz Zowczak – Vice President of the Management Board

Marta Rogalska-Kupiec – Vice President of the Management Board

Jaromir Pelczarski – Vice President of the Management Board

Jakub Tatak – 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 established 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

In the period to the date on which these interim condensed financial statements were authorised for issue, the composition of the Management Board changed as follows:

- Jakub Tatak was appointed to the Management Board as Vice President with effect from 1 September 2026.

The Company 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. Functional and reporting currency

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

2. Basis of preparation of the interim condensed financial statements

These interim condensed financial statements have been prepared in accordance with IAS 34 *Interim Financial Reporting*, as adopted 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).

These interim condensed financial statements do not include all the information and disclosures required to be given or made in annual financial statements and should be read in conjunction with the Company's annual separate financial statements for the 12 months ended 31 December 2025, issued on 20 April 2026.

Going concern

As at 30 June 2026, the Company's current liabilities exceeded its current assets. However, the Management Board does not consider this position to be indicative of 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 Company is able to service its liabilities on an ongoing basis.

In the opinion of the Management Board, the financial condition of the Company is stable. Every year, the Company generates a profit from its operations, and it is in a positive equity position. Additionally, the Company'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 Company also generates positive operating cash flows. The financial results presented in these interim condensed financial statements support the above assessment.

In view of the foregoing, these interim condensed financial statements have been prepared on the assumption that the Company will continue as a going concern in the foreseeable future.

The Company regularly evaluates the impact of the war in Ukraine on the current economic climate in Poland. It monitors the macroeconomic environment on an ongoing basis, particularly in relation to potential U.S. tariffs on the European Union and their possible effects on the Company. The Company has also noted the escalation of geopolitical tensions relating to the situation in Iran. These developments have no material impact on the amounts recognised in these interim condensed financial statements; however, they may give rise to increased uncertainty in fuel markets and affect the Company's operations in future periods. The Management Board continues to monitor the situation and its potential implications for the Company's operating activities. 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 financial statements are consistent with the policies applied in preparing the Company's annual separate financial statements for the 12 months ended 31 December 2025, except for the application of new or amended standards and interpretations effective for annual periods beginning on or after 1 January 2026.

The amended standards and interpretations that are effective for the first time in 2026 have no effect on these interim condensed financial statements of the Company. The amendments are described below.

1. Changes to the classification and measurement of financial instruments – amendments to IFRS 9 and IFRS 7

On 30 May 2024, the International Accounting Standards Board issued amendments to IFRS 9 and IFRS 7 intended to:

(a) clarify the date of recognition and derecognition of certain financial assets and liabilities, with an exemption for certain financial liabilities settled through electronic payment systems;

(b) clarify and add further guidance on assessing whether a financial asset meets the SPPI criterion;

(c) add new disclosures for certain instruments whose contractual terms may alter cash flows; and

(d) update disclosures on equity instruments measured at fair value through other comprehensive income (FVOCI).

2. Annual Improvements to IFRS Accounting Standards – Volume 11

Annual Improvements to IFRS Accounting Standards – Volume 11 include amendments to IFRS 1 *First-time Adoption of International Financial Reporting Standards*, IFRS 7 *Financial Instruments: Disclosures*, IFRS 9 *Financial Instruments*, IFRS 10 *Consolidated Financial Statements* and IAS 7 *Statement of Cash Flows*.

The amendments explain and clarify the guidance on recognition and measurement.

3. Amendments to IFRS 9 and IFRS 7: Contracts Referencing Nature-Dependent Electricity

In December 2024, the IASB published amendments to help companies better report the financial effects of nature-dependent electricity contracts, which are often structured as power purchase agreements (PPAs). Current accounting requirements may not adequately capture how these contracts affect a company's performance. To allow companies to better reflect these contracts in the financial statements, the IASB has made amendments to IFRS 9 *Financial Instruments* and IFRS 7 *Financial Instruments: Disclosures*.

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

The Company 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.

IFRS 18 *Presentation and Disclosure in Financial Statements*

IFRS 18 *Presentation and Disclosure in Financial Statements* will replace IAS 1 *Presentation of Financial Statements* and will apply to annual reporting periods beginning on or after 1 January 2027.

The new standard introduces the following key requirements:

- All income and expenses are required to be classified into one of five categories in the statement of profit or loss: operating, investing, financing, discontinued operations and income taxes. Furthermore, entities are required to present a new defined subtotal in the statement of profit or loss: operating profit. These changes will not affect entities' net profit.
- Management-defined performance measures (MPMs) are to be disclosed in a single note to the financial statements.
- Enhanced guidance has been provided on how information is aggregated and disaggregated in the financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for presenting cash flows from operating activities using the indirect method.

The Company did not apply the new standard early in preparing these interim condensed financial statements.

As at the date of issue of these interim condensed financial statements, the Group's assessment of the impact of the initial application of the standard on its financial statements had not been completed and therefore the Company does not provide detailed disclosures in this respect.

(all amounts in PLN thousand, unless stated otherwise)

4. Changes in accounting estimates and correction of errors

Changes in accounting estimates

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

- estimates of provisions for employee benefits are presented in Note 17.

Other than the above, in the reporting period there were no significant changes to key accounting estimates described in the Company's annual financial statements.

Climate risks

The Management Board maintains its position, as presented in the Company's annual separate financial statements for the 12 months ended 31 December 2025, that due to the nature of the Company's business and the industry in which it operates, climate risks do not currently have a significant impact on the financial statements of the Company, 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 financial statements.

5. Seasonality of operations

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

6. Revenue from contracts with customers

The primary source of revenue for the Company is the provision of laboratory testing services.

Additionally, the Company generates revenue from the sale of goods for resale (mainly reagents).

Item	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Revenue from provision of medical diagnostic services	1,098,895	977,858	555,972	485,990
Revenue from sale of goods for resale	2,301	2,803	1,178	1,376
Revenue from contracts with customers	**1,101,196**	**980,661**	**557,150**	**487,366**

The revenue rose by 12.3% year on year, supported by higher test volumes and an increase in unit test prices.

As at 30 June 2026, the Company had no contract assets. All of the Company's revenue is recognised at a point in time.

Geographical information

The Company operates within a single geographic region – Poland, where it is headquartered.

The Company generates all of its revenue in Poland. All material non-current assets of the Company are located in Poland.

Revenue breakdown

The Company classifies revenue based on the type of customer, which determines the nature, amounts, and timing of payments. Accordingly, the Company 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 for resale, 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:

(all amounts in PLN thousand, unless stated otherwise)

Item	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Revenue – individual customers	451,074	414,190	222,631	202,521
Revenue – institutional customers	647,820	563,668	333,341	283,469
Revenue – sale of goods for resale	2,302	2,803	1,178	1,376
Revenue from contracts with customers	**1,101,196**	**980,661**	**557,150**	**487,366**

7. Dividends paid and proposed

On 20 April 2026, the Management Board of Diagnostyka S.A. resolved to recommend to the Supervisory Board and the General Meeting the following allocation of the Company's 2025 profit of PLN 233,112 thousand:

- PLN 148,529 thousand to be distributed as dividend, equivalent to PLN 4.40 per share;
- the balance of PLN 84,583 thousand to be transferred to the Company's capital reserve.

On 20 April 2026, the Supervisory Board endorsed the Management Board's recommendation regarding the allocation of the Company's 2025 profit. The General Meeting held on 25 May 2026 resolved to allocate the profit in accordance with the Management Board's recommendation. On 16 June 2026, the Company paid dividend of PLN 4.40 per share.

In the comparative period, by 30 June 2025, the General Meeting had adopted a profit-distribution resolution for 2024. The General Meeting held on 28 May 2025 resolved to allocate the Company's 2024 profit of PLN 198,208 thousand as follows:

- PLN 111,734 thousand to be distributed as dividend, equivalent to PLN 3.31 per share;
- the balance of PLN 86,474 thousand to be transferred to the Company's capital reserve.

On 16 June 2025, the Company paid dividend of PLN 3.31 per share.

During the six-month periods ended 30 June 2026 and 30 June 2025, no interim dividends were declared or paid for 2026 and 2025.

(all amounts in PLN thousand, unless stated otherwise)

8. Finance costs

Item	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)	1 Apr–30 Jun 2026 (unaudited)	1 Apr–30 Jun 2025 (unaudited)
Interest expense on financial liabilities	**(31,939)**	**(31,470)**	**(15,770)**	**(15,866)**
Interest on credit facilities (including overdrafts)	(15,874)	(18,849)	(7,826)	(9,205)
Interest on lease liabilities	(16,014)	(12,430)	(7,904)	(6,628)
Other interest expense	(51)	(191)	(40)	(33)
Other finance costs	**(1,877)**	**(1,645)**	**(857)**	**(1,622)**
Exchange differences	(311)	-	(44)	-
Remeasurement of liabilities from contingent consideration for shares	(75)	-	(75)	-
Surety fees	(1,445)	(1,310)	(723)	(1,287)
Costs related to derivative instruments	-	(335)	-	-
Other	(46)	-	(15)	(335)
TOTAL	**(33,816)**	**(33,115)**	**(16,627)**	**(17,488)**

The increase in interest expense was primarily attributable to lease liabilities, reflecting a higher volume of lease contracts. By contrast, interest expense on borrowings decreased year on year, driven by further interest rate cuts in 2026.

9. Income tax

Item	1 Jan–30 Jun 2026 (unaudited)	1 Jan–30 Jun 2025 (unaudited)
Income tax – current portion recognised in profit or loss	**(37,524)**	**(31,999)**
Income tax – deferred portion recognised in profit or loss	**6,076**	**(2,970)**
Total tax expense recognised in the current year	**(31,448)**	**(34,969)**

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 Company is not subject to these regulations, as it does not meet the criteria for application under the BEPS framework.

10. Property, plant and equipment and intangible assets

During the six months ended 30 June 2026, the Company's capital expenditure on property, plant and equipment (assets under construction) 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 in the six months ended 30 June 2026 amounted to PLN 23,432 thousand.

During the six months ended 30 June 2025, the Company's capital expenditure on property, plant and equipment (assets under construction) 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 in the six months ended 30 June 2025 amounted to PLN 21,753 thousand.

During the six months ended 30 June 2026, additions to intangible assets principally comprised capitalised development expenditure on the xLab software project, totalling PLN 11,132 thousand (comparative period: PLN 12,760 thousand). For additional information on the project, see the Company's financial statements for the year ended 31 December 2025.

Business combinations finalised during the period resulted in the recognition of customer-relationship intangible assets totalling PLN 2,036 thousand (see Note 20.1).

Borrowing costs of PLN 899 thousand were capitalised to intangible assets during the period (six-month period ended 30 June 2025: PLN 693 thousand).

Depreciation and amortisation expense totalled PLN 27,881 thousand for the six months to 30 June 2026 (comparative period: PLN 23,955 thousand).

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

11. Right-of-use assets

During the six months ended 30 June 2026, new lease contracts executed by the Company increased right-of-use assets by PLN 75,831 thousand, of which PLN 56,969 thousand related to additional premises for diagnostic laboratories and associated specimen collection points, PLN 6,691 thousand to newly leased diagnostic equipment, and PLN 9,902 thousand to newly leased vehicles. Lease modifications and lease-term reassessments carried out during the six months to 30 June 2026 added PLN 30,385 thousand to right-of-use assets, of which PLN 25,305 thousand related to property leases.

During the six months ended 30 June 2026, the Company incurred implementation costs of PLN 1,799 thousand in connection with the SAP cloud-services contract; these costs were capitalised to right-of-use assets. The depreciation period for the SAP implementation expenditures will begin in July 2026.

During the six months ended 30 June 2025, new lease contracts executed by the Company increased right-of-use assets by PLN 60,405 thousand, of which PLN 19,092 thousand related to additional premises for diagnostic laboratories and associated specimen-collection points, PLN 5,740 thousand to newly leased diagnostic equipment, and PLN 16,029 thousand to newly leased vehicles. Lease modifications and lease-term reassessments carried out during the period added a further PLN 12,018 thousand to right-of-use assets, of which PLN 8,047 thousand related to property leases.

Right-of-use assets also rose by PLN 19,544 thousand following the Company's execution of a 12-month cloud-services subscription with SAP Polska Sp. z o.o. During the six months ended 30 June 2025, the Company incurred implementation costs of PLN 4,326 thousand in connection with the SAP cloud-services contract; these costs were capitalised to right-of-use assets. As at 30 June 2025, the SAP implementation had not been completed, and accordingly the related right-of-use asset was not depreciated.

The lease modifications recognised for the periods ended 30 June 2026 and 30 June 2025 primarily involved the indexation of rent rates and changes to the estimated lease terms for contracts entered into on an open-ended basis.

Depreciation of right-of-use assets amounted to PLN 64,740 thousand in the six months ended 30 June 2026 (comparative period: PLN 57,282 thousand).

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

(all amounts in PLN thousand, unless stated otherwise)

12. Goodwill

Changes in goodwill that occurred in the reporting period are presented in Note 20.1 *Acquisitions*.

As at the end of each reporting year (or more frequently if impairment indicators are present), the Company's Management Board 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 Company to determine the recoverable amount for cash-generating units (CGUs), see the separate financial statements for 2025.

The Company's Management Board assessed whether there were any indicators of CGU impairment at the end of the current reporting period. As no such indicators were identified based on the analysis, the Company did not carry out impairment tests as at the end of June 2026.

No impairment losses were recognised on goodwill in the six months ended 30 June 2026 or in the six months ended 30 June 2025.

As at 30 June 2026, cumulative impairment losses recognised on goodwill amounted to PLN 2,196 thousand, unchanged from 31 December 2025.

13. Investments in subsidiaries, associates and jointly controlled entities

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

Item	**Investments in subsidiaries**	**Investments in associates and jointly controlled entities measured at cost**	**Investments in associates measured at fair value**
Opening balance as at 1 January 2026	**472,500**	**26,394**	**5,315**
Additions	**12,080**	**4,733**	**2,944**
Purchase	11,062	4,733	-
Estimated price adjustment liability	36	-	-
Reclassification from associates and jointly controlled entities	982	-	-
Remeasurement	-	-	2,944
Decreases	**-**	**(982)**	**-**
Reclassification to subsidiaries	-	(982)	-
Closing balance as at 30 June 2026	**484,580**	**30,145**	**8,259**

On 19 January 2026, the Company, acting as the purchaser, entered into share purchase agreements under which it acquired a combined 61% interest in the share capital of Diagnostyka Skamed Rezonans Sp. z o.o. of Myślęcinek for a total consideration of PLN 2,094 thousand, thereby obtaining control of that company. The Company has determined that, due to the nature of its involvement with Diagnostyka Skamed Rezonans 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 Diagnostyka Skamed Rezonans Sp. z o.o.

On 30 January 2026, the Company signed an agreement to acquire all shares in LAB-AD Sp. z o.o. of Szczawno-Zdrój for a consideration of PLN 450 thousand. As a result of the transaction, Diagnostyka S.A. obtained control of the acquiree.

On 16 February 2026, the Company entered into an investment agreement for the acquisition of a 75% interest in PP Diagnostyka Sp. z o.o. for a consideration of PLN 4,651 thousand. The Company's Management Board considers this investment to confer joint control, as the company's articles of association require an 80% majority for general meeting resolutions on matters key to the operation of PP Diagnostyka Sp. z o.o., which in practice requires the shareholders to act jointly. The investment agreement also provides the Company with an option to acquire a further 25% interest at a price determined based on a formula set out in the agreement and linked to the future performance of PP Diagnostyka Sp. z o.o.

On 26 February 2026, the Company entered into an agreement to acquire a further 49.5% interest in Instytut Mikroekologii Sp. z o.o. of Poznań for a consideration of PLN 4,910 thousand, thereby increasing its total interest to 100% and obtaining control of that company. Prior to the transaction, the investment in Instytut Mikroekologii Sp. z o.o. was presented under investments in associates and jointly controlled entities in the statement of financial position.

On 19 March 2026, the Company paid PLN 400 thousand as a price adjustment under the share purchase agreement concerning Zakład Rentgena i Usg – Wyrobek Sp. z o.o.

On 30 April 2026, the Company entered into an agreement to acquire all shares in Podkarpackie Centrum Genetyczne ONCOGENLAB Sp. z o.o. of Rzeszów for a consideration of PLN 3,100 thousand. As a result of the transaction, Diagnostyka S.A. obtained control of the acquiree. The agreement provides for a potential future consideration adjustment subject to certain conditions specified in the agreement.

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 six months ended 30 June 2026, the net increase in fair value recognised in other comprehensive income was PLN 2,944 thousand. The investment's carrying amount as at 30 June 2026 was PLN 8,259 thousand.

Impairment testing of investments in selected subsidiaries

The Company's Management Board assessed whether there were any indicators of impairment of investments in subsidiaries at the end of the current reporting period. No such indications were identified for the majority of the subsidiaries. However, certain material subsidiaries in the diagnostic imaging segment showed adverse variances from the short-term financial plans that had been used in the impairment tests performed at the end of 2025. As a result, the Group updated the impairment tests for these subsidiaries as at the end of June 2026 using a nominal discount rate of 9.18%.

No impairment losses were recognised on investments in subsidiaries in the six months ended 30 June 2026 (including as a result of the updated impairment tests described above) or in the six months ended 30 June 2025.

(all amounts in PLN thousand, unless stated otherwise)

14. Loans granted

The table below presents movements in loans granted by the Company in the six months ended 30 June 2026.

Item	Non-current loans granted	Current loans granted
As at 1 January 2026	**54,975**	**24,361**
Additions	**7,780**	**7,086**
loans granted	7,780	2,864
interest accrued on loans	-	2,363
reclassification	-	1,859
Decreases	**(8,374)**	**(6,300)**
principal repayments	(6,515)	(5,343)
reclassification	(1,859)	-
interest payments	-	(957)
As at 30 June 2026	**54,381**	**25,147**

In the six months ended 30 June 2026, Diagnostyka S.A. capitalised interest on the loan to Vitalabo Diag Invest Sp. z o.o. in the amount of PLN 1,584 thousand, and granted loans to PP Diagnostyka Sp. z o.o. and Livmed Diagnostyka Jarocin of PLN 10,144 thousand and PLN 500 thousand, respectively. During the reporting period, the subsidiaries Eurodiagnostic Sp. z o.o., PP Diagnostyka Sp. z o.o. and Diagnostyka Wyrobek Sp. z o.o. made loan repayments totalling PLN 11,857 thousand.

Diagnostyka S.A. is the pool header under the cash pooling arrangement between the Group companies. As at 30 June 2026, the arrangement covered the Parent, 25 subsidiaries forming the Diagnostyka Group, and one associate. As at the reporting date, Diagnostyka S.A. had cash-pool receivables of PLN 13,803 thousand and cash-pool payables of PLN 31,154 thousand.

15. Equity

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

Shareholding structure as at the date of these interim condensed financial statements				
Shareholders	**Nominal value (PLN)**	**Series of shares**	**% ownership interest**	**% voting interest**
Grzegorz Głownia (holding shares directly and indirectly through ACER Capital Partners SCSp)	6,372,379	A	18.88%	25.65%
Jacek Prusek (holding shares directly and indirectly through ACACIA Capital Partners SCSp)	6,372,379	B	18.88%	25.65%
Jakub Swadźba	3,187,189	C, F	9.44%	12.83%
Other	17,824,553	D, E, F	52.80%	35.87%
Total	**33,756,500**		**100%**	**100%**

16. Share-based incentive plans

For information on a long-term incentive plan for 2025–2027 addressed to selected employees of the Company and other Group companies ("LTIP-P") and a long-term incentive plan for 2025–2027 for the Company's Management Board ("LTIP-Z"), see Note 20 to the Company's separate financial statements for 2025.

(all amounts in PLN thousand, unless stated otherwise)

On 16 January 2026, LTIP-P participants were notified of their awards for 2026, which means that for those participants the grant date has occurred. 120 participation units were allocated under the LTIP-P plan for 2026.

On 15 December 2025, the Supervisory Board resolved to allocate 50 out of 60 participation units available for 2026 under LTIP-Z to members of the Management Board other than its President. The grant date was set as 15 January 2026, on which date Management Board members were notified of their awards.

Significant judgements regarding the accounting treatment of the incentive plan:

- **LTIP-Z**

The Company has measured this plan using the same valuation methodology as that applied to the plans described in the 2025 financial statements, based on the parameters set out below.

Assumptions used in the measurement:	Value at the grant date
Expected volatility (%)	33.4%
Historical volatility (%)	33.4%
Risk-free interest rate (%)	3.88%
Expected life of the options (years)	2

Volatility was calculated using historical price data (up to the grant date) for the Company 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 50%, 12.5% and 37.5% 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 Company 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.

- **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 2025 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 as at 31 December 2027. The increase in the Company’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

As at the grant date, the 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 3.1 million for the other Management Board members in respect of the tranche granted in 2026. The value of the 2026 tranche of the LTIP-P plan was measured at PLN 5.2 million.

During the six months ended 30 June 2026, a share-based payment expense of PLN 4,768 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). The corresponding amount recognised for the LTIP-Z and LTIP-P plans in the six months ended 30 June 2025 was PLN 2,460 thousand. Furthermore, expense on the A and B plans, totalling PLN 2,076 thousand, was also recognised in the comparative period.

17. Significant changes in accruals, provisions and other liabilities

During the six months ended 30 June 2026, accrued holiday entitlements increased by PLN 7,924 thousand. In these interim condensed financial statements, the entitlements are presented in the statement of financial position under current liabilities within ‘Employee benefit obligations.’

During the six months ended 30 June 2026, prepayments relating to the Company’s Social Benefits Fund, presented in the statement of financial position under ‘Current prepayments and accrued income and other assets’, were up by PLN 6,956 thousand; they will be fully recognised in profit or loss in 2026.

(all amounts in PLN thousand, unless stated otherwise)

18. Debt

The Company's principal sources of external finance are credit facility agreements and lease agreements. The Company did not breach any if its debt covenants in the period covered by these interim condensed financial statements. The tables below set out the movements in the utilisation of these funding sources.

Item	30 Jun 2026 (unaudited)	31 Dec 2025
At amortised cost – borrowings	**711,704**	**608,442**
Overdraft facilities	303,786	313,658
Credit facilities	376,765	266,140
Borrowings from related entities – cash pooling	31,154	28,644
Lease liabilities	**483,941**	**457,552**
Borrowings and lease liabilities	**1,195,645**	**1,065,994**
Current liabilities under borrowings and leases	157,219	164,617
Non-current liabilities under borrowings and leases	1,038,426	901,377

The table below presents changes in liabilities under borrowings and leases in the six months ended 30 June 2026 and in the corresponding period of the previous year.

Item	Borrowings	Leases	TOTAL
Debt as at 1 Jan 2025	**552,642**	**399,699**	**952,341**
New lease contracts	-	56,088	56,088
Proceeds from borrowings – received financing	50,000	-	50,000
Contract terminations/Liquidation	-	(41)	(41)
Lease modifications and lease-term reassessments for open-ended lease contracts	-	14,398	14,398
Interest accrued on borrowings	19,720	12,429	32,149
Exchange differences	-	(27)	(27)
Repayments of debt incurred – principal	(20,278)	(59,463)	(79,741)
Repayments of debt incurred – interest	(19,197)	(11,883)	(31,080)
Cash pooling cash flows	11,238	-	11,238
Change in debt during the period	**41,483**	**11,501**	**52,984**
Debt as at 30 June 2025	**594,125**	**411,200**	**1,005,325**

Item	Borrowings	Leases	TOTAL
Debt as at 1 Jan 2026	**608,442**	**457,552**	**1,065,994**
New lease contracts	-	74,032	74,032
Proceeds from borrowings – received financing	110,000	-	110,000
Contract terminations/Liquidation	-	(10,177)	(10,177)
Lease modifications and lease-term reassessments for open-ended lease contracts	-	27,740	27,740
Interest accrued on borrowings	16,773	16,015	32,788
Exchange differences	-	301	301
Repayments of debt incurred – principal	(9,984)	(65,375)	(75,359)
Repayments of debt incurred – interest	(16,037)	(16,146)	(32,183)
Cash pooling cash flows	2,510	-	2,510
Change in debt during the period	**103,262**	**26,389**	**129,651**
Debt as at 30 Jun 2026	**711,704**	**483,941**	**1,195,645**

(all amounts in PLN thousand, unless stated otherwise)

19. Other material changes

19.1. Equity securities

During the six months ended 30 June 2026, the Group did not issue, redeem, or repurchase any equity securities.

19.2. Litigation

No material litigation developments occurred during the reporting period that would have an effect on the financial information presented in these interim condensed financial statements.

19.3. Contingent assets and liabilities

As at 30 June 2026, the Company continued to use its bank-guarantee facility with BNP Paribas; utilisation rose by PLN 280 thousand versus 31 December 2025, to PLN 3,565 thousand.

The amount of sureties issued by the Company on behalf of subsidiaries in connection with their lease contracts decreased by PLN 1,333 thousand compared with year-end 2025, to PLN 1,148 thousand as at 30 June 2026.

19.4. Capital and other commitments

As at 30 June 2026, the Company had no material capital commitments.

19.5. Capital management

In the six months ended 30 June 2026, there were no material changes to the objectives, policies and procedures of capital management.

19.6. 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 comprise cash in hand and balances held in bank accounts with financial institutions with a high credit rating (BBB), net of outstanding overdrafts.

Item	30 Jun 2026 (unaudited)	31 Dec 2025
Cash in hand and at banks	565	94
Cash in transit	3,296	2,306
Restricted cash – VAT account (split payment)	2	3
Loss allowances	(6)	(6)
Balances in the statement of cash flows	**3,857**	**2,397**

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

Item	30 Jun 2026 (unaudited)	30 Jun 2025 (unaudited)
(Increase)/decrease in trade and other receivables	**(61,794)**	**(11,800)**
change in amounts disclosed in the statement of financial position	(90,445)	(22,287)
dividends receivable	25,338	10,253
receivables from sale of property, plant and equipment	105	234
other (recognition of subleases)	3,208	-
Payments to acquire property, plant and equipment and intangible assets	**(53,353)**	**(56,280)**
change in amounts disclosed in the statement of financial position	(17,184)	(31,292)
net carrying amount of retired or sold items of property, plant and equipment	(319)	(234)
net carrying amount of retired or sold intangible assets	(1,151)	-
business acquisitions and acquisitions of an organised part of business – additions to property, plant and equipment	140	53

(all amounts in PLN thousand, unless stated otherwise)

business acquisitions and acquisitions of an organised part of business – additions to customer relationships	2,036	1,122
SAP implementation expenditures	(1,799)	(4,326)
depreciation and amortisation in current period	(27,865)	(23,939)
liabilities from purchase of property, plant and equipment and intangible assets	(10,114)	840
reclassification to property, plant and equipment upon lease termination	2,903	1,496
(Increase)/decrease in inventories	**10,868**	**(3,240)**
change in amounts disclosed in the statement of financial position	10,867	(3,249)
business acquisitions	1	9
(Increase)/decrease in accruals and liabilities, excluding borrowings	**32,126**	**24,873**
change in trade payables in the statement of financial position	21,682	19,165
change in employee benefit obligations in the statement of financial position	8,159	10,339
change in public charges payable in the statement of financial position	2,783	2,476
change in other liabilities and government grants in the statement of financial position	(2,011)	2,943
change in the accrued expenses in the statement of financial position	(8,588)	(9,020)
change in other financial liabilities in the statement of financial position	(18,057)	1,978
liabilities from purchase of property, plant and equipment and intangible assets	10,114	(840)
liabilities from acquisition of shares in other companies	17,648	(3,097)
business acquisitions	(13)	(190)
change in measurement of liability related to additional consideration (price adjustment) for acquisition of shares	1,854	1,119
change in provision for surety provided to Diag Invest	(1,445)	-

20. Business combinations

20.1. Acquisitions

In the six months ended 30 June 2026, the Company acquired organised parts of businesses (business acquisitions) providing laboratory testing services, as detailed in the table below. Based on the judgement of the Company's Management Board, as presented in the separate financial statements for 2025, each acquired organised part of business represents a business as defined in IFRS 3.

The purpose of the acquisitions was to increase the Company's market share in the sector and to expand its current operations in medical laboratory diagnostics.

Payments for these acquisitions were made entirely in cash, and the consideration did not include any contingent consideration.

In the six months ended 30 June 2026 and in the comparative period, the Company did not complete any legal mergers.

In the six months ended 30 June 2026, the Company completed the following business combinations:

Entities acquired in 2026	Allocation to CGUs	Principal business	Acquisition date	% of shares acquired
Business acquisition				
Laboratorium Hormonalno Analityczne Teresa Joanna Gago	Pasłęk	medical laboratory testing services	1 Feb 2026	100.00%
Prywatne Laboratorium Analiz i Usług Medyczne	Kielce Lab Centralny	medical laboratory testing services	1 Feb 2026	100.00%

Euroimmun Polska sp. z o.o.	Wrocław Lab Centralny	medical laboratory testing services	1 Mar 2026	100.00%
NZOZ Laboratorium Analiz Lekarskich Grzegorz Pietrzak Września	Poznań Lab Centralny	medical laboratory testing services	1 Mar 2026	100.00%
NZOZ Labomed Chorzów	Katowice Lab Paderewskiego	medical laboratory testing services	1 Jun 2026	100.00%

(all amounts in PLN thousand, unless stated otherwise)

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

Acquired entity	Total consideration	Acquired assets and liabilities (at fair value)				Net assets	Goodwill
		Property, plant and equipment	Inventories	Provisions and liabilities	Customer relationships		
As at 1 January 2026					**49,317**		**298,723**
Business acquisition	**6,540**	**140**	**1**	**(399)**	**2,036**	**1,778**	**4,762**
Laboratorium Hormonalno Analityczne Teresa Joanna Gago	940	24	-	(68)	348	304	636
Prywatne Laboratorium Analiz i Usług Medyczne	1,000	15	1	(38)	196	174	826
Euroimmun Polska sp. z o.o.	500	66	-	(76)	370	360	140
NZOZ Laboratorium Analiz Lekarskich Grzegorz Pietrzak Września	600	20	-	(17)	78	81	519
NZOZ Labomed Chorzów	3,500	15	-	(200)	1,044	859	2,641
As at 30 June 2026	**6,540**	**140**	**1**	**(399)**	**51,353**	**1,778**	**303,485**

Effect of acquisitions on the Company's profit or loss

These interim condensed financial statements include the effect of the acquisition of organised parts of business (business acquisitions) described above for the period from the respective acquisition dates to 30 June 2026.

Entities acquired in 2026	Number of months following acquisition:	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
Laboratorium Hormonalno Analityczne Teresa Joanna Gago	5	757	1,816	45	208
Prywatne Laboratorium Analiz i Usług Medyczne	5	318	762	43	185
Euroimmun Polska sp. z o.o.	4	566	1,699	64	192
NZOZ Laboratorium Analiz Lekarskich Grzegorz Pietrzak Września	4	231	692	19	115
NZOZ LABOMED	1	214	2,574	47	555
TOTAL		**2,086**	**7,543**	**218**	**1,255**

** 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.*

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

(all amounts in PLN thousand, unless stated otherwise)

Acquired receivables

The acquisitions of organised parts of business completed in the six months ended 30 June 2026 did not involve the acquisition of any receivables.

Goodwill

As a result of acquisitions, the Company recognised goodwill of PLN 4,762 thousand. It reflects, among other things, expected synergies between the Company and the acquired businesses.

The amount of goodwill expected to be treated as a deductible expense for tax purposes is PLN 6,411 thousand.

Net cash outflows for acquisitions

Item	30 Jun 2026
Total cash consideration	6,540
Net cash outflows for acquisitions	**6,540**

Acquisition-related costs

For 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.

20.2. Disposal of subsidiaries

During the six months ended 30 June 2026, the Company did not dispose of any subsidiaries.

(all amounts in PLN thousand, unless stated otherwise)

21. Fair value of financial instruments

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

Item	Fair value as at 30 Jun 2026			Fair value as at 31 Dec 2025		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets measured at fair value through other comprehensive income	8,259	-	-	5,315	-	-
Listed securities (GenXone)	8,259	-	-	5,315	-	-
Financial assets measured at fair value through profit or loss	-	-	-	-	1,765	-
Derivative instruments (IRS)	-	-	-	-	1,765	-
Total material categories – assets	**8,259**	**-**	**-**	**5,315**	**1,765**	**-**
Financial liabilities measured at fair value	-	-	4,638	-	-	22,695
Liabilities from contingent consideration	-	-	89	-	-	1,943
Liabilities from acquisition of shares in subsidiaries	-	-	3,104	-	-	20,752
Liabilities under sureties	-	-	1,445	-	-	-
Total material categories – equity and liabilities	**-**	**-**	**4,638**	**-**	**-**	**22,695**

In the six months ended 30 June 2026, the amount of liabilities from contingent consideration fell by PLN 1,854 thousand as a result of accounting for the contingent consideration payable to the shareholders of Diagnostyka-Teleradiologia24 Sp. z o.o. (PLN 1,750 thousand) and Centrum Medyczne Medix Sp. z o.o. (PLN 215 thousand). The differences between the estimated amount of the liabilities and their final amount were recognised in the statement of comprehensive income under finance costs.

The PLN 17,648 thousand decrease in the liabilities from acquisition of shares in subsidiaries followed from the final payment of the liability related to Diagnostyka S.A.'s acquisition of shares in Zakład Rentgena i USG Wyrobek Sp. z o.o.

In the six months ended 30 June 2026, the interest rate swap (IRS) was finally settled. In the six months ended 30 June 2026, there were no changes in the classification of financial instruments to the fair-value hierarchy levels or in the measurement techniques applied.

For liabilities under borrowings, the fair value is determined by discounting the cash flows at a 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 materially from their fair values in all periods presented.

(all amounts in PLN thousand, unless stated otherwise)

22. Related-party transactions

The Company did not enter into any related-party transactions on terms other than arm's length. The following table sets out the aggregate amounts of related-party transactions as at 30 June 2026 as well as income and expenses for the six months ended 30 June 2026:

Entity	Investments – loans, securities	Receivables	Financial liabilities – cash pooling	Liabilities	Revenue	Other operating income	Finance income	Operating expenses	Finance costs
Dr n. med. Teresa Fryda Laboratorium Medyczne Sp. z o.o.	-	6,531	3,047	(6)	1,619	19	-	301	20
Diagnostyka Consilio Sp. z o.o.	1,760	3,785	-	2,389	16	50	103	9,254	-
Diagnostyka Oncogene Sp. z o.o.	-	12	3,652	893	-	19	-	1,515	134
Diagnostyka - Tarnów Medyczne Centrum Laboratoryjne Sp. z o.o.	-	341	99	321	1,844	20	-	1,430	1
Diagnostyka Genesis Sp. z o.o.	-	7,005	1,969	430	78	36	-	1,738	20
Longevity Plus Sp. z o.o.	1,722	2,393	-	-	681	74	12	-	-
Diagnostyka Consilio Poznań Sp. z o.o.	-	(9)	4,311	(901)	-	9	-	3,416	49
Diag Invest Sp. z o.o.	-	2,585	-	1,618	-	30	-	12,292	1,446
Diagnostyka Digital Hub Sp. z o.o.	-	799	-	-	-	8	-	1,918	-
Badania.pl Sp. z o.o.	-	894	2,065	14	5,588	4	-	729	6
Histamed DC Sp. z o.o.	6,531	(2)	2,691	(401)	9	15	155	-	31
Laboratoria Medyczne NOVALAB Sp. z o.o.	-	2,089	2,494	(7)	120	19	-	652	35
Diagnostyka Wyrobek Sp. z o.o.	9,673	35	3,978	-	39	247	274	13	43
NZOZ Diagno-Med Sp. z o.o.	1,769	(9)	-	-	-	13	47	9	-
NZOZ Livmed Sp. z o.o.	3,909	-	-	-	-	-	98	-	-

(all amounts in PLN thousand, unless stated otherwise)

Entity	Investments – loans, securities	Receivables	Financial liabilities – cash pooling	Liabilities	Revenue	Other operating income	Finance income	Operating expenses	Finance costs
Diagnostyka - Teleradiologia24 Sp. z o.o.	-	2,389	5,115	-	-	38	-	-	62
Diagnostyka Obrazowa Bielsko-Biała Sp. z o.o.	7,348	5	62	-	-	38	194	-	1
Diagnostyka Plus Obrazowa Sp. z o.o.	-	-	97	-	-	-	-	-	1
Diagnostyka Obrazowa Bydgoszcz Sp. z o.o.	-	8	540	-	-	77	-	-	11
Eurodiagnostic Sp. z o.o.	2,161	10	-	-	-	8	103	-	-
Diagnostyka Sp. z o.o. (of Kutno)	1,261	1	-	-	-	30	21	-	2
Vita-Skan Sp. z o.o.	383	1	-	-	-	21	13	-	-
Centrum Medyczne Medix Sp. z o.o.	320	8	-	-	13	28	1	-	1
NZOZ Pracownia Genetyki Nowotworów Sp. z o.o.	-	6	1,034	-	146	-	-	25	1
Instytut Mikroekologii Sp. z o.o.	-	4	-	110	12	-	-	-	-
Diagnostyka Skamed Rezonans Sp. z o.o.	195	6	-	-	-	37	-	440	-
Podkarpackie Centrum Genetyczne Oncogenlab Sp. z o.o.	-	-	-	-	-	-	-	5	-
LAB-AD Sp. z o.o.	-	4	-	-	5	-	-	-	-
	37,032	**28,891**	**31,154**	**4,460**	**10,170**	**840**	**1,021**	**33,737**	**1,864**

(all amounts in PLN thousand, unless stated otherwise)

Entity	Dividends receivable (based on resolution)	Dividends received
Diagnostyka - Tarnów Medyczne Centrum Laboratoryjne Sp. z o.o.	3,384	3,384
Diagnostyka Oncogene Sp. z o.o.	5,000	5,000
Dr n. med. Teresa Fryda Laboratorium Medyczne Sp. z o.o.	6,055	-
Diagnostyka Genesis Sp. z o.o.	7,000	-
Diagnostyka Consilio Sp. z o.o.	3,826	-
Diagnostyka Digital Hub Sp. z o.o.	785	-
Laboratoria Medyczne NOVALAB Sp. z o.o.	2,068	-
Eurodiagnostic Sp. z o.o.	566	566
Diagnostyka - Teleradiologia24 Sp. z o.o.	2,382	-
Diag Invest Sp. z o.o.	2,583	-
Instytut Mikroekologii Sp. z o.o.	470	470
Badania.pl Sp. z o.o.	922	922
Dividends from related entities	**35,041**	**10,342**
Laboratoria Medyczne OPTIMED Kuriata, Wroński Sp. z o.o.	639	-
Telediagnostyka Sp. z o.o.	350	350
Dividends from associates and jointly controlled entities	**989**	**350**
Total	**36,030**	**10,692**

(all amounts in PLN thousand, unless stated otherwise)

The table below presents the aggregate amounts of related-party sales and purchases with associates and other related parties in the six months ended 30 June 2026 and the six months ended 30 June 2025.

Item	Sale of goods for resale and services		Purchase of goods for resale and services	
	30 Jun 2026 (unaudited)	30 Jun 2025 (unaudited)	30 Jun 2026 (unaudited)	30 Jun 2025 (unaudited)
Associates:	5	3	6,383	4,483
Genomed S.A.	5	3	6,121	4,249
Genxone S.A.	-	-	262	234
Joint ventures in which the Parent is a partner:	297	283	2,674	575
Laboratorium Medyczne OPTIMED Kuriata Wroński Sp. z o.o.	193	189	-	-
Instytut Mikroekologii Sp. z o.o.	4	75	54	575
Telediagnostyka Sp. z o.o.	75	18	-	-
PP Diagnostyka Sp. z o.o.	4	-	-	-
Vitalabo Diag Invest Sp. z o.o.	21	1	2,620	-
Supervisory Board	8	3	638	548
Varius s.c. P. Swadźba, A. Swadźba	3	2	638	548
Vendozi Sp. z o.o.	5	1	-	-
Other related parties:	8,558	5,363	23,047	18,306
Eclipse Sp. z o.o. Sp. k.	35	321	14,552	10,654
ABP Investments Sp. z o.o.	-	-	8,083	7,300
Teresa Fryda	-	-	227	232
Hanna Chodasewicz-Fryda	-	-	44	43
House-med S.A. (formerly House-med Sp. z o.o.)	8,523	5,042	69	1
Jan Fryda	-	-	72	76
Total	**8,868**	**5,652**	**32,742**	**23,912**

The table below presents the balances of the Company's receivables from and liabilities to associates and other related parties (including loans granted) as at 30 June 2026 and 31 December 2025.

Item	Receivables from related parties		Liabilities to related parties	
	30 Jun 2026 (unaudited)	31 Dec 2025	30 Jun 2026 (unaudited)	31 Dec 2025
Associates:	1	1	1,398	941
Genomed S.A.	1	1	1,307	891
Genxone S.A.	-	-	91	50
Joint ventures in which the Parent is a partner:	42,791	33,027	67	212
Laboratorium Medyczne OPTIMED Kuriata Wroński Sp. z o.o.	33	75	-	-
Instytut Mikroekologii Sp. z o.o.	-	2	-	135
Livmed Diagnostyka Jarocin Sp. z o.o.	1,487	905	-	-
Livmed Diagnostyka Rawicz Sp. z o.o.	5,673	5,554	-	-
Telediagnostyka Sp. z o.o.	4	3	-	-
PP Diagnostyka sp. z o.o.	9,913	-	-	-
Vitalabo Diag Invest Sp. z o.o.	25,681	26,488	67	77
Supervisory Board:	3	1	59	23

(all amounts in PLN thousand, unless stated otherwise)

Item	Receivables from related parties		Liabilities to related parties	
	30 Jun 2026 (unaudited)	31 Dec 2025	30 Jun 2026 (unaudited)	31 Dec 2025
Varius s.c. Patrycja Swadźba, Agnieszka Swadźba	1	1	59	23
Vendozi Sp. z o.o.	2	-	-	-
Other related parties:	5,916	2,020	1,588	1,952
Eclipse Sp. z o.o. Sp. k.	159	148	1,556	1,060
ABP Investments Sp. z o.o.	-	9	20	849
House-med S.A. (formerly House-med Sp. z o.o.)	5,757	1,863	12	43
Total	**48,711**	**35,049**	**3,112**	**3,128**

23. Remuneration of key management personnel

The cost of compensation of Management Board members and other members of senior management during the six months ended 30 June 2026 comprised short-term employee benefits and the measurement of the share-based incentive plan, and was as follows:

	30 Jun 2026 (unaudited)	30 Jun 2025
Management Board	6,299	8,196
Short-term benefits	4,120	5,162
Share-based payment plan	2,179	3,034
Supervisory Board	741	535
Short-term benefits	741	535
Total remuneration paid to members of the Management Board and Supervisory Board	**7,040**	**8,731**

24. Events after the reporting date

Acquisitions of shares in subsidiaries

On 14 August 2026, the Parent entered into an agreement to acquire a 63.7% equity interest in Aidport Sp. z o.o. of Skórzewo for PLN 23,202 thousand. The agreement provides for a price adjustment and additional consideration, subject to certain conditions. As a result of the agreement, the Parent acquired control of the company.

Acquisition of additional equity interests in subsidiaries

On 30 July 2026, the Company acquired the residual 10.05% non-controlling interest in Livmed Sp. z o.o. of Nowy Tomyśl for PLN 4,646 thousand. Following the transaction, the Company's equity interest in the entity rose to 100%.

Mergers

On 1 July 2026, the merger of Diagnostyka S.A. (the acquirer) with its subsidiary Laboratoria Medyczne Novalab 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 31 August 2026, the Parent's Extraordinary General Meeting resolved on a merger of the Parent with its subsidiary Diagnostyka Digital Hub Sp. z o.o. of Kraków. The merger will take effect on the date on the date of its registration in the Business Register relevant for the acquirer's registered address.

Appointment of a Management Board member

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

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

Authorisation of interim condensed consolidated and interim condensed separate financial statements

The interim condensed consolidated financial statements of the Group and the interim condensed financial statements of the Company for the six months ended 30 June 2026 were authorised for issue by the Management Board on 9 September 2026 and signed by all members of the Management Board and the person responsible for the bookkeeping function.

Signatures of Members of the Management Board:

Jakub Swadźba – President of the Management Board

Dariusz Zowczak – Vice President of the Management Board

Marta Rogalska-Kupiec – Vice President of the Management Board

Jaromir Pelczarski – Vice President of the Management Board

Jakub Tatak – Vice President of the Management Board

Signature of the person responsible for the bookkeeping function:

Zbigniew Polakowski – Chief Accountant